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Army Regulation 381-141

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Headquarters
Department of the Army
Washington, DC
28 March 1986

*Army Regulation 381-141

Effective 28 April 1986

Military Intelligence

**Provisions for Administration, Supervision, Control,
and Use of Intelligence Contingency Funds (U)**

This UPDATE printing publishes a revision that is effective 28 April 1986. Because the structure of the entire revised text has been reorganized, no attempt has been made to highlight changes from the earlier regulation dated 1 October 1983.

By Order of the Secretary of the Army:

JOHN A. WICKHAM, JR.
General, United States Army
Chief of Staff

Official:

R. L. DILWORTH
Brigadier General, United States Army
The Adjutant General

(U) Summary. This regulation establishes uniform procedures for the use, administration, supervision, and control of certain funds within Department of the Army appropriations reserved for intelligence and related activities.

(U) Applicability. This regulation applies only to the Active Army since emergency and extraordinary expenses are not included in U.S. Army Reserve (USAR) or Army National Guard (ARNG) appropriations.

(U) Impact on the New Manning System. This regulation does not contain information that affects the New Manning System.

(U) Internal control systems. This regulation is subject to the requirements of AR 11-2. It contains internal control provisions but does not contain checklists for conducting internal control reviews. These checklists are being developed and will be published at a later date.

(U) Supplementation. Supplementation of this regulation and establishment of forms other than DA Forms are prohibited without prior approval from Office of the Assistant Chief of Staff for Intelligence, HQDA (DAMI-PBM), WASH DC 20310-1030.

(U) Interim Changes. Interim changes to this regulation are not official unless they are authenticated by The Adjutant General. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

(U) Suggested Improvements. The proponent agency of this regulation is the Office of the Assistant Chief of Staff for Intelligence. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directed to HQDA (DAMI-PBM), WASH DC 20310-1030.

(U) Distribution restriction statement. This publication contains technical or operational information that is for official Government use only. Distribution is limited to U.S. Government agencies. Requests from outside the U.S. Government for release of this publication under the Freedom of Information Act or the Foreign Military Sales Program must be made to HQDA (DAMI-PBM), WASH DC 20310-1030.

(U) Distribution: Distribution for the regulation is special for Active Army and none for ARNG and USAR.

***(U) This regulation supersedes AR 381-141, 1 October 1983.**

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Chapter 1 (U) General Policies (U)

1-1. (U) Purpose and Policy

a. (U) This regulation establishes uniform procedures for the use, administration, supervision, and control of certain funds within Department of the Army (DA) appropriations reserved for intelligence and related activities. These funds, referred to as operation and maintenance, Army (OMA) Appropriation Limitation .017, are a portion of the Secretary of the Army (SA) contingency funds. The authorization for these funds is granted in annual appropriations acts in language similar to the following: "For emergencies and extraordinary expenses to be expended on the approval or authority of the SA. Payments may be made on his certificate of necessity for confidential military purposes."

b. (U) Intelligence Contingency Funds (ICF) will be used only when the provisions of paragraph 1-4 apply and when the use of ICF will—

(1) (U) Directly contribute to a specifically identified intelligence mission.

(2) (U) Be for emergency expenses that could not have been planned or budgeted for, or for extraordinary expenses that can be planned and budgeted for, but are expended under the authority of the SA as necessary for confidential military purposes as authorized in the Annual Department of Defense Appropriations Act, Title III, Operation and Maintenance.

(3) (U) Not be as a convenience in place of traditional contracting processes, to include secure environment procurement practices.

(4) (U) Be the last resort, i.e., no other fiscal or contracting mechanism is sufficient to accomplish the intelligence mission.

c. (U) Before a decision is made to use ICF, the following will be applied to determine whether alternative funds or contracting procedures are available:

(1) (U) Are normal funds, e.g., OMA, Other Procurement, Army (OPA), available and proper for the proposed expenditure?

(2) (U) Are normal contracting procedures, e.g., Federal Acquisition Regulations (FAR), Secure Environment Contracting (SEC), available to acquire the goods or services and to pay the expenses?

(3) (U) The following are possible answers to (1) and (2) above:

(a) If the answer to (1) and (2) above is "Yes," ICF may *not* be used.

(b) If the answer to (1) and (2) above is "No," ICF may be expended according to procedures outlined in this regulation if the conditions of paragraph 1-4 apply.

(c) If the answer to (1) is "No" and the answer to (2) is "Yes," then ICF will be expended using available secure contracting procedures.

(d) If the answer to (1) is "Yes" but the answer to (2) is "No," then ICF may be expended according to procedures outlined in this

regulation if the conditions of paragraph 1-4 apply.

d. (U) Necessary funds will be made available under existing DA fiscal procedures to—

(1) (U) Selected Active Army commands.

(2) (U) Office of the Assistant Chief of Staff for Intelligence (OACSI), Headquarters, Department of the Army (HQDA).

(3) (U) Joint and specified commands for whom the Army has been designated executive agent to finance intelligence activities.

e. (U) This regulation does not apply to Special Mission Funds (SMF) that are administered by the Comptroller of the Army under AR 37-64.

f. (U) ICF are made available to commands and agencies by letter authorization from the Comptroller of the Army (COA). Commands or agencies may not expend ICF in the absence of such written authorization. The COA letter authorizes expending ICF based on detailed budget justification submitted by commands and agencies in the Command Operating Budget (COB). The COBs are reviewed by ACSI, as Program Manager for Intelligence Activities, and specific recommended funding levels, by command or agency, are forwarded to COA by the ACSI.

1-2. (U) References

a. (U) Required and related publications and prescribed and referenced forms are listed in appendix A. Most of the references listed are for background use, particularly by class B agents. Others are special purpose references required by certain units to conduct their operations. Those references essential for the proper use and accountability of ICF are identified as follows:

(1) (U) The letter "B" after a reference signifies one required by all class B agents and special disbursing agents.

(2) (U) The letter "A" signifies one required by all class A agents, class A custodians, and special custodians.

b. (U) Appendix B provides guidance for administration and control of ICF checking accounts.

c. (U) Appendix C lists subvoucher expense codes.

d. (U) Sample cash blotters are shown in appendix D.

e. (U) A security classification guide is provided at appendix E.

f. (U) Administration procedures for duty appointments are at appendix F.

1-3. (U) Explanation of abbreviations and terms

(U) Abbreviations and special terms used in this regulation are explained in the glossary. They must be used accurately and only within their precise definition when contemplating the use of ICF.

1-4. (U) Use of funds

(U) This regulation prescribes the general authority of the ACSI, HQDA, and field commanders regarding ICF. ICF will not be used in lieu of other funds to compensate for the lack of planning or programming for requirements that could have been anticipated.

a. (U) ICF may be used instead of other appropriated funds if the use of other appropriated funds or normal vouchering procedures would tend to—

(1)

(2)

(3)

b. (U) ICF will be used to reimburse personnel for valid expenses incurred. Advances of ICF may be made when necessary to meet operational requirements and preclude personal hardship.

c. (U) ICF expenditures are exempt from the \$3,000 limitation on the purchase of equipment and items from operation and maintenance funds. To qualify for this exemption, equipment purchases must be made with ICF and the equipment must be accounted for as Intelligence Property under AR 381-143. Restrictions and limitations imposed by Congress in the Authorization and Appropriation Acts must be followed.

d. (U) Except for the provisions of paragraph 1-4a (1), (2), and (3) above, nothing in this AR is to be construed as authorizing the use of ICF for the purchase of services, supplies, and equipment that may be available through normal Army personnel and logistics channels or that may be procured through normal Army procurement procedures. (See AR 715-30.)

e. (U) Once a determination has been made to use ICF based on paragraph 1-4a through d, the limitations and other constraints specified throughout this AR must be followed. Nothing in this AR will be construed to allow the use of ICF to circumvent any other applicable law and regulation unless the provisions of paragraph 1-4a through c apply. In those cases, the expenditure requires prior approval of the SA or his designee.

1-5. (U) Responsibilities

a. (U) *Secretary of the Army (SA)*. The SA approval of the Annual Program for Contingencies constitutes approval of the expenditures pertaining to the program. The specific authority to expend such funds is granted each fiscal year and is evidenced by a letter issued by the Comptroller of the Army (COA) to each operating agency concerned. This letter of authority underlies and is, in addition to, normal allocation documents. The authority conferred in each letter pertains to a specific operating agency only and is not transferable.

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The SA will approve expenditures as specified in paragraphs 2-5, 2-6, 2-13, 2-20, and 2-21 before committing or obligating ICF.

b. (U) *Comptroller of the Army (COA)*. The COA will, as prescribed in AR 37-47, review the budget and monitor SA contingency funds, to include ICF.

c. (U) *The Inspector General and Auditor General, Department of the Army*.

(1) (U) The Inspector General and Auditor General will conduct internal audit and inspection of ICF.

(a) (U) The U.S. Army Audit Agency (USAAA) will perform this function on behalf of the Auditor General.

(b) (U) The Inspector General may inspect ICF accounts during general and special inspections of intelligence activities in AR 20-1.

(2) (U) See chapter 6 for specific requirements.

d. (U) *Assistant Chief of Staff for Intelligence (ACSI)*. The ACSI will—

(1) (U) Be responsible to the COA for budget preparation and justification of ICF Limitation (.017).

(2) (U) Delegate authority to obligate and expend ICF to the commanders of major Army commands (MACOMs) and certain subordinate commands and agencies.

(3) (U) Appoint or authorize the appointment of certifying and approving officers (C&AOs) required by this regulation.

(4) (U) Inspect the accounts, records, and vouchers on expenditures of ICF; coordinate with the USAAA, Defense Audit Service (DAS), and the General Accounting Office (GAO) on audits of ICF accounts. Chapter 6 contains instructions on these responsibilities.

(5) (U) Interpret this regulation when requested by commanders. Such requests will be forwarded to HQDA (DAMI-PBM), WASH DC 20310-1030.

e. (U) *Commanders*.

(1) (U) A commander authorized to obligate and expend ICF will supervise, control, administer, and inspect such funds. The authority to obligate and expend ICF may be delegated only as follows:

(a) (U) MACOM commanders may delegate their authority to commanders of intelligence units or to commanders of major subordinate commands.

(b) (U) Commanders of major subordinate commands may further delegate their authority to commanders of intelligence units.

(c) (U) In any command, the authority for supervision, control, administration, and internal inspection may be delegated to the senior intelligence officer, or to an officer occupying a similar position (see chap 6). The ACSI may delegate this authority to commanders of selected intelligence units or agencies not assigned to a MACOM or major subordinate command, or which otherwise report directly to HQDA.

(2) (U) To ensure continuity of intelligence operations, commanders of MACOMs will appoint one principal and one alternate C&AO. The senior intelligence officer and his or her deputy will be appointed as principal and alternate C&AO, respectively.

(3) (U) In MACOMs overseas, the authority to appoint the C&AO may be delegated to commanders of major subordinate commands, who should then make appointments as specified in (2) above. No further delegation of this authority may be made without the prior approval of the ACSI.

(4) (U) Commanders will forward a copy of all correspondence on the appointment or relief of C&AOs to HQDA (DAMI-PBM), WASH DC 20310-1030. (See app F for samples of appointing documents.)

(5) (U) Commanders will ensure that all intelligence property purchased with ICF is accounted for as prescribed in AR 381-143.

(6) (U) Commanders will cause inspections for ICF accounts to be conducted as prescribed in chapter 6, section III.

(7) (U) Commanders will regularly review ICF expenditures to determine if objectives accomplished were worth the money spent to accomplish them.

(8) (U) Commanders will notify HQDA (DAMI-PBM) of the opening, closing, or change in location of any ICF class B or A agent or class A custodian account.

f. (U) *Certifying and approving officers (C&AOs)*.

(1) (U) For appointment of C&AOs, see e(2), (3), and (4) above.

(2) (U) Before certifying and approving DD Forms 281 (Voucher for Emergency or Extraordinary Expense Expenditures), the C&AO will determine that—

(a) (U) The expenditures were necessary for confidential military purposes.

(b) (U) The voucher is correct and properly substantiated.

(c) (U) The payments in themselves are proper.

(d) (U) The funds charged are applicable.

(3) (U) C&AOs will place a signed statement in the official ICF files stating that secure environment contracting procedures could not be used for the transaction. Justification will be included.

(4) (U) C&AOs are acting directly for the SA and will be held pecuniarily liable for deficiencies subsequently noted.

(5) (U) Neither the C&AO nor the alternate C&AO may approve DA Forms 3697-R (Sub-voucher for Disbursement from Confidential Funds) for payment; they will not be designated any category of ICF agent officer or custodian, nor will they be the payee on any DD Form 281.

g. (U) *Approving officers*. Approving officers for DA Forms 3697-R will be designated as such, in writing, by their commanding of-

ficers. (See app F for appointment procedures.) They will—

(1) (U) Determine the validity and propriety of claims submitted on DA Form 3697-R and that the voucher is correct and properly substantiated.

(2) (U) Certify availability of funds and approve such funds for payment under the procedures established in this regulation. (Approving officers may not approve their own claims; such claims must be approved by their supervisors or commanders.)

h. (U) *ICF agent officers and custodians*. (See chap 3 for instructions concerning the appointment and responsibilities of ICF Class B and A agents, class A custodians, and special custodians.)

i. (U) *Claimants*. Intelligence operational and support personnel who make claims against ICF accounts will ensure that claims are valid, documented, and prepared according to the procedures in this regulation.

1-6. (U) Access to ICF accounts

(U) Access to ICF accounts, to include reports of audits or inspections, will be restricted to authorized Government auditors and to other persons when specifically authorized. Any person granted access to an ICF account must have an established need-to-know and a current security clearance. Personnel responsible for maintaining ICF accounts will ensure that persons granted access to such accounts possess the required security clearance. These personnel will maintain a list that includes complete identifying data and signatures of persons permitted access to the accounts. The list will also indicate the reason why access was granted. (See chap 6.)

Chapter 2 Expenditures from Intelligence Contingency Funds (U)

Section I. Conditions and Payment (U)

2-1. (U) Conditions required for use

a. (U) The use of ICF (see para 1-1b) is restricted to those expenses required for confidential military purposes (see para 1-4) and related activities to—

(1) (U) Accomplish the Army's intelligence mission.

(2) [REDACTED]

b. (U) The categories of authorized expenditures listed in section II of this chapter should serve as guidelines to assist commanders in establishing the propriety of claims submitted for payment.

2-2. (U) Payment of claims

a. (U) Claims against ICF are normally paid only to intelligence operational personnel. However, payments may be made to intelligence support personnel when necessary to support operations. Payments to other personnel may be made only when authorized by the ACSI, or according to authority specifically delegated by the ACSI.

b. (U) All claims submitted for payment from ICF will be fully explained on the appropriate forms and as prescribed in chapter 7. Claims will be supported by unaltered, original, photostatic, or carbon copies of itemized receipts. Cash register receipts are acceptable when itemized by general categories of items purchased if required to explain the expenditure. Receipts tendered in a foreign language will be translated or summarized into English. If a receipt cannot be obtained for any reason, the itemized expenses will include a brief explanation of the reason. Certificates should be attached when the expenditure involves the purchase of supplies and equipment. Certificates must contain enough detail to satisfy the requirements of property and fiscal accountability. Receipts which could compromise or jeopardize the security of the operation or personnel engaged therein may be filed in the source dossier or unit operational files, and the subvouchers so annotated.

c.

(1)

(2)

(3)

d. (U) Expenditures from ICF will be charged to the appropriate fiscal year as prescribed in AR 37-21.

Section II.

Authorized Expenditures (U)

2-3. (U) Contact Expenses

a.

b.

5 USC 552 (b) (7)

contact with a foreign intelligence or foreign government person may be charged to ICF if the meeting enhances the intelligence mission of the unit. Command Senior Intelligence Officer approval is required for these expenditures.

e.

2-4. (U) Bilateral payments

a.

b. (U) ICF may be used for the same types of expenditures authorized in the conduct of unilateral operations. However, instead of payment for individual claims, lump-sum payments covering expenses for a specified period of time may be made to the foreign intelligence unit.

c. (U) Detailed accounting procedures concerning bilateral payments will—

(1) (U) Be made a part of either the bilateral agreement or a fiscal SOP agreed to by all parties.

(2) (U) Conform to the general procedures prescribed herein.

d. (U) Subvouchers for bilateral payment will—

(1) (U) Cite the formal agreement as a reference.

(2) (U) Contain a summary of the activities financed.

2-5. (U) Expenditures for sources

a.

5 USC 552 (b) (1)

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b.

sion is accomplished or to prevent a security compromise.

b. (U) With the exception of indigenous personnel employed by U.S. governmental agencies in overseas areas, ICF may not be used to pay an emolument to—

(1) (U) Any person on active duty with one of the Armed Services of the United States;

(2) (U) Any employee of a U.S. Federal, State, or local Government agency; or

(3) (U) Any person to perform or supplement the administrative duties normally performed by regular employees of the Government without the approval of the SA.

c. (U) When the appearance of a conflict of interest exists (e.g., close kin) the approval of the command SIO will be required. Also, post-employment restrictions relative to retired military personnel apply. A waiver will require SA approval.

c. (U) *Restrictions.* Intelligence personnel will not tender a gift or a favor to a person or organization except to further an intelligence mission or the unit *modus operandi*. The prohibition stated in paragraph 2-6 on payments to military and public sector civilian personnel applies. (See AR 37-47 for Army policy on nonintelligence related gifts.)

d. (U) *Contingent liabilities.*

(1) (U) Contingent liabilities are commitments made by intelligence operational personnel to agents or informants according to approved operations plans or concepts. Contingent liabilities are not obligations; they represent potential payments that will be made only if certain previously specified events occur. Provisions for contingent liabilities may include, but are not limited to commitments—

(a) (U) For benefits payable to the survivors of an agent.

(b) (U) For production or postmission bonuses.

(c) (U) To resettle or relocate an agent or his/her family.

(d)

(2) (U) To ensure continuity and to expedite the validation of claims, intelligence units will maintain complete and current records of all contingent liabilities.

e. (U) *Restriction of payments to Government personnel.* Except for operational expenses, payments authorized in this paragraph will not be paid to uniformed and civilian employees of the Government who act as sources in intelligence operations unless payments are approved by the SA.

2-6. (U) Payments to persons having special skills

a. (U) Besides wages paid to sources, ICF may be used to pay persons possessing certain knowledge or skills required to accomplish an intelligence mission. Envisioned is the hire of certain technical specialists, such as interpreters, translators, or interrogators when the following conditions exist—

(1) (U) A legitimate requirement exists for the employment of a person with special skills, but the person cannot be hired through normal civilian employment channels, using open funds; or

(2) (U) Timeliness is essential; i.e., the expertise is needed immediately to ensure the mis-

be made only to intelligence operational personnel.

b. (U) *Normal allowances.* All allowances authorized in the Joint Travel Regulations (JTR), along with instructions concerning limitations, modes of transportation, advances, and reimbursements, pertain to ICF as well as open funds. Reimbursements, whether made from ICF or open funds, may not exceed the maximum amounts prescribed by law and listed in the JTR. Combinations of ICF and open funds may not be used to circumvent the JTR limitations for per diem or transportation expenses incurred during the same period of TDY.

c. (U) *Procedures for payment.*

(1) (U) *Open funds.* The instructions contained in the applicable sections of the JTR and AR 37-106 will be followed. Requests for advances and claims for reimbursement will be submitted to the servicing finance and accounting office (F&AO) for payment.

(2) (U) *ICF.* Payments will be made by applying the same criteria prescribed for open funds, but the submission of requests for advances or claims for reimbursement will be made as follows:

(a) (U) If advance travel pay or per diem is required, prepare DD Form 1081 (Statement of Agent Officer's Account) in the usual way (see para 7-4). Submit it through normal ICF channels to the proper agent or custodian.

(b) (U) Request for authority to exceed JTR allowances will be submitted to HQDA (DAMI-PBM), WASH, DC 20310-1030 instead of the Per Diem, Travel and Transportation Allowance Committee. Blanket authority will not be approved. Requests will be approved by the Director of the Army Staff (DAS).

(c) (U) Within 7 working days after completion of the TDY, submit the claim through normal ICF channels for payment. Attach the DD Form 1081 (if used), a complete itinerary, and receipts for all authorized expenditures, to the subvoucher claiming reimbursement. If per diem allowances in excess of the JTR are claimed, the authority for their use must be cited on the subvoucher.

d. (U) *Special advances of ICF.*

(1)

(a) (U) It has been determined that open funds must be used.

(b) (U) Advance travel pay or per diem is essential to the accomplishment of the mission.

(c)

(2) (U) Such advances should not exceed 75 percent of the total estimated cost of the trip. They will be accounted for in ICF channels only.

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5 USC 552 (b) (1)

and in the same manner as operational advances; i.e., on DD Form 1081. Upon completion of the TDY, a routine claim for reimbursement from open funds will be submitted to the servicing FAO. No reference will be made to any advance of ICF. The entire amount of the advance will be returned to the agent or custodian within 3 working days after receipt of payment of the claim, or within 45 days after completion of the TDY, whichever date is sooner.

2-9. (U) Local travel payments

a. (U) Official travel performed in and around permanent duty stations is considered local travel. Travel orders are not required to perform local travel. ICF may be used to reimburse intelligence personnel for local operational travel expenses if paragraph 1-4a applies.

b. (U) Travel in and around a TDY travel site for which open funds are used to pay for transportation and per diem allowances may be paid from ICF if paragraph 1-4a applies. Instructions on requirements for reimbursement, authorized rates, and modes of transportation are prescribed in the JTR and in AR 37-106, chapter 7.

c. (U) A voucher (SF 1164) (Claim for Reimbursement for Expenditures on Official Business) will be prepared according to instructions contained in paragraph 7-6 unless required detail can otherwise be provided either on the face of the subvoucher or an attachment thereto. When used, the SF 1164 will be prepared in single copy; it may be handwritten as long as it is legible. It will be attached to the subvoucher claiming reimbursement and submitted through ICF channels for payment. If a claim is submitted under paragraph 2-25, the SF 1164 is not required. Such payments are authorized only if paragraph 1-4a applies.

d. (U) JTR limitations may not be exceeded unless prior approval is obtained in accordance with paragraph 2-8c(2)(b).

2-10. (U) Permanent change of station (PCS) allowances

under paragraphs 1-4a and d and this certificate and a sufficient explanation are made a part of the supporting documents attached to the sub-voucher, the claim may be approved for payment.

d.

5 USC 552 (b) (1)

2-12. (U) Payments and deductions for meals

a. (U) Personnel required to take meals during the conduct of intelligence operations may claim reimbursement from ICF for the cost of such meals (subject to approval levels in paragraphs 2-8, 2-10, and 2-25, as applicable). Expenses may be paid only in excess of those a person would normally be expected to pay from basic allowance for subsistence (BAS) or per diem. Deductions for subsistence allowances are required only when the claimant is in a travel status and drawing a per diem allowance that includes an amount for subsistence. In that case, the subsistence portion of the per diem allowance prescribed in the JTR will be deducted from the claim. Deductions must be taken for each operational individual in a TDY status involved in the cost of the meal. For both military and civilian personnel, the amount of the deduction will be computed as follows:

$$D = A \times B \times C, \text{ where}$$

D = the amount of the deduction to be taken for one meal

A = the rate of per diem (per diem allowance)

B = the subsistence portion of the per diem allowance per meal (one-third of the JTR daily allowance). Thirteen percent per meal (39 percent per day) is the currently authorized subsistence portion of the per diem allowance, and is the amount used in the examples below. Consult the JTR for any changes before making computations.

C = number of meals taken per day (1, 2, or 3).

3. Examples:

(1) (U) Cost of meal (including tip)	\$8.00
Amount of deduction (D) = (A × B × C)	
(\$25 × .13 × 1)	-3.25
Amount of claim	\$4.75

(2) (U) Cost of meal (including tip)	\$8.00
Amount of deduction (D) = (A × B × C)	
(\$4 × 0 × 1)	
Amount of claim	\$8.00

In this example, B=0 because the per diem allowance of \$4.00 did not include an amount for subsistence; therefore no deduction is required.

(3) (U) Cost of meal (including tip)	\$2.50
Amount of deduction (D) = (A × B × C)	
(\$25 × .13 × 1)	-3.25
Amount of claim	\$0.75

2-11. (U) Expenses for purchase and operation of motor vehicles

a. (U) TDY and local travel expenses. See paragraphs 2-8 and 2-9 for authorization required for the use of rental vehicles or POVs for TDY or local travel and payment of expenses for travel.

b.

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If the cost of a meal minus the deduction results in a negative amount, no claim will be submitted. Individuals are not required to reimburse the Government in such cases.

(4) (U) Cost of breakfast (including tip) .	\$2.00
Cost of lunch (including tip)	6.00
.....	<u>\$8.00</u>
Amount of deduction (D)=(A×B×2C)	
(\$25×.13×2).....	<u>-6.50</u>
Amount of claim	<u>\$1.50</u>

More than one meal may be claimed on the same subvoucher.

(5) (U) Cost of meal (including tip) .	\$8.50
Amount of deduction (D)=(A×B×C)	
(\$12×.13×1)	<u>-4.00</u>
Amount of claim	<u>\$4.50</u>

When the per diem allowance includes only an amount for subsistence, i.e., when Government quarters are available but Government mess facilities are not, one-third of the total allowance must be deducted for each meal claimed.

b. (U) No deduction need be made from the cost of any meal required to be consumed during the conduct of intelligence operations that is considered a fourth meal; i.e., a meal in excess of the normal three meals per day.

c. (U) A meal served at an overt official contact is considered a Government meal unless it is a fourth meal. If a person attends such a function and he or she is drawing a per diem allowance that includes an amount for subsistence, the voucher submitted for payment, i.e., a DA Form 3697-R (Subvoucher for Disbursement from Confidential Funds) (ICF) or a DD Form 1351-2 (Travel Voucher or Subvoucher) (open funds), will indicate that a Government meal was used. The person to whom the claim is submitted will make deductions as prescribed in the JTR for each meal indicated.

2-13. (U) Intelligence property

a. (U) *Purchases.* Supplies, equipment, gifts, and incentives, to be used in conjunction with intelligence operations, may be purchased from ICF if paragraphs 1-4a and d apply. Prior to authorizing the use of ICF, efforts should be made to ascertain availability of items through intelligence property book (IPB) channels (see AR 381-143). Included are items procured for evaluation and testing by agencies acting on behalf of the ACSI or for intelligence training. Limitations imposed on the purchase of equipment end items over \$3,000 from OMA funds do not apply to equipment end items purchased with ICF. The C&AO will approve expenditures of less than \$10,000; the Senior Intelligence Officer (SIO) will approve expenditures from \$10,000 to \$25,000. SA will approve over \$25,000.

b. (U) *Accountability.* Commanders will ensure that accountability for intelligence property

is maintained according to instructions contained in AR 381-143. Subvouchers submitted for payment from ICF for nonexpendable intelligence property and incentives will contain a statement certifying that the items have been posted to the intelligence property book, and will indicate the property transaction number. However, in those instances in which the property is purchased and at the same time is used or placed in an operation where the item is beyond U.S. Government control or where its recovery is not anticipated, accountability need not be established. An explanation to this effect will be included on the subvoucher. The certificate will be signed by the person accountable for intelligence property or by the property book officer. A copy of the subvoucher will be maintained in the property book officer's transaction file.

c. (U) *Gifts.* Gifts procured for a specific person or organization and presented without intermediate stockage need not be posted to the intelligence property book. The procurement documents will contain a statement indicating the intended use of the items, and will be attached to subvouchers claiming reimbursement. The recipient will be identified either on the procurement document or subvoucher.

d. (U) *Items used as payment (exclusive of incentives).* Items procured solely to present to sources instead of cash payments will not be posted to the intelligence property book. Procurement documents will contain a certificate showing the intended use of the items and will be attached to subvouchers claiming reimbursement from ICF.

e. (U) *Incentives.* Incentives are considered nonexpendable. They will be posted to the intelligence property book. When incentives are used in liaison situations, they will be so identified and dropped from the intelligence property book and any further accountability when issued. Accountability will not be maintained for partial items.

f. (U) *Maintenance costs.* ICF may be used to pay for the cost of maintaining intelligence property, regardless of the type of funds used for procurement if paragraph 1-4a applies. ICF should not be used for any costs associated with nonintelligence property unless security is a prime consideration.

2-14. (U) Purchase of documents and publications

(U) ICF may be used to purchase foreign and domestic documents, books, maps, newspapers, or periodicals for use in connection with intelligence activities. Such items fall into one of the following two categories:

a. (U) *Intelligence property.* This includes documents and publications purchased for reference or other operational use by intelligence personnel. Items in this category may be purchased with ICF only after the use of all possible overt sources of funding has been investigated and eliminated under paragraphs

1-4a and d. Accountability will be as prescribed in AR 381-143.

b. (U) *Attachments to intelligence reports.* Documents or other publications purchased by sources, case officers, or special agents, which become part of intelligence information reports, are not considered intelligence property. Such items may be purchased with ICF subject to paragraphs 1-4a and d.

2-15. (U) Communications services

(U) Subject to the conditions of paragraphs 1-4a and d fees for the following services may be paid from ICF:

a. [REDACTED]

b. (U) Official local and long distance telephone calls, and telegrams, provided charges are itemized.

c. (U) Postage, postal registration or insurance, or post office boxes.

d. (U) Purchase charges for money orders, cashier's checks, traveler's checks, or other instruments necessary to transmit or safeguard ICF.

2-16. (U) Printing and reproduction services

a. (U) When paragraphs 1-4a and d apply, ICF may be used to procure printing and reproduction services as follows—

(1) [REDACTED]

(2) [REDACTED]

(3) (U) Temporary lease of printing or reproduction equipment when reproduction by other means is not possible or economically feasible; prior approval of the command senior intelligence officer is required.

b. (U) ICF may not be used to circumvent restrictions concerning the procurement of printing and reproduction services, nor to procure such services for administrative purposes. The use of ICF must be limited to those expenditures that fulfill operational requirements.

2-17. (U) Fees for credit investigation

a. (U) Fees paid to commercial credit agencies for reports or services rendered in support of intelligence investigations are payable from ICF according to paragraphs 1-4a and d.

b. (U) If a large number of credit investigations is required, intelligence units should—

(1) (U) Consolidate their requirements (with other intelligence units, if feasible).

(2) (U) Enter into a flat-rate contract for these services through a purchasing and contracting officer who will use open funds to pay the fees.

2-18. (U) Fees for certificates and transcripts

(U) Fees paid for certificates or transcripts of records required in the conduct of intelligence investigations may be paid from ICF if the conditions prescribed in paragraphs 1-4a and d are met.

2-19. (U) Housing and living expenses

a. (U) With the approval of the DAS, ICF may be used to reimburse intelligence operational and support personnel for housing and living expenses incurred in the performance of duty either in CONUS or OCONUS.

(1) (U) *Rates of payments.* Payments from ICF will be based on experience factors developed within particular commands and should include consideration of the following—

(a) [REDACTED]

(b) (U) Eligibility for on-post housing or other Government sponsored housing (see AR 210-50).

(c) (U) Cost of private housing compared to Government housing.

(d) (U) Monetary loss resulting from the forfeiture of use of Government facilities, except medical facilities. Procedures for payment of medical care are contained in paragraph 2-20.

(e) (U) Authorized allowances for other U.S. personnel in the same area (i.e., payment of allowances from ICF should not result in preferential treatment for intelligence personnel).

(2) [REDACTED]

(3) [REDACTED]

(4) (U) The decisions to approve the use of ICF as authorized in a(2) and (3) above will be made individually. Separate decisions are required concerning use of ICF to supplement housing expenses and living expenses. Blanket approvals for all personnel assigned to a particular organization are not authorized.

b. [REDACTED]

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2-20. (U) Medical expenses

a. (U) *Military personnel.*

(1) [REDACTED]

(2) [REDACTED]

b. [REDACTED]

c. [REDACTED]

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d. (U) method of claiming reimbursement.

Intelligence personnel will submit claims for their own medical expenses and those of their dependents. A dependent may not submit a sub-voucher for reimbursement from ICF.

e. [REDACTED]

2-21. (U) Real estate facilities

a. [REDACTED]

b. [REDACTED]

c. (U) *Accounting for deposits.* When deposits are required for the rental of facilities, the initial transaction will be shown separately as a disbursement on the subvoucher submitted for payment (deposits of this type are not considered cash advances). One copy of this subvoucher will be placed in a permanent real estate file at the user unit level for audit by OACSI. It will be used to prepare the collection voucher upon termination of the lease and recoupment of the deposit. Unforfeited portions of security deposits will be accounted for under paragraphs 2-23c, 7-9, and 7-10.

2-22. (U) Business expenses

a. [REDACTED]

b. [REDACTED]

2-23. (U) Disposition of income and refunds.

a.

c. (U) Refunds. Refunds of money (e.g., return of a security deposit made for a safe-site rental) will be accounted for under paragraphs 7-9 and 7-10.

d. (U) Proceeds from the sale of surplus property. Income received from the sale of surplus intelligence property originally purchased with ICF will be forwarded through normal ICF channels for deposit into the General Fund of the Treasury (see paras 7-9 and 7-10). Proceeds from the sale of all other property (including intelligence property purchased with open funds) will be accounted for under AR 381-143.

f. (U) Interest earned. Interest earned on ICF checking accounts will be forwarded through normal ICF channels as stated in paragraphs 7-9 and 7-10 for deposit into the General Fund of the Treasury.

2-24. (U) Training expenses

a. (U) Controlled collection and counterintelligence training exercises are considered intelligence operations. Under paragraph 1-4a, all categories of expenditures authorized for the conduct of actual intelligence operations are also authorized for training exercises except the following:

- (1) (U) Overt official contacts.
- (2) (U) Bilateral payments.
- (3) (U) Purchase of vehicles.
- (4) (U) Housing and COLA payments.

(5) (U) Payments to dependents.
(6) (U) Medical expenses.
(7)
(8)

b. (U) No incentive or payment will be given to any person who fits one of the categories listed in paragraph 2-6b who is playing the role of an agent of source.

c. (U) Subvouchers claiming payment for training expenses will indicate that the expenses were incurred in the conduct of approved training exercises. All other accounting procedures are identical to those prescribed for actual operations.

2-25. (U) Special payments for minor operational expenses

a. (U) To simplify vouchering procedures and reduce the administrative burden on case officers and special agents, certain types of minor expenditures may be consolidated and submitted monthly on a single subvoucher, either for reimbursement or credit against an operational advance. Receipts or other supporting documents should be provided where possible; however, each claim must be supported by an itemized list of the expenditures. The intent of this procedure is not to conceal types of expenditures that would otherwise be unauthorized; such consolidations may include the following categories of authorized expenses:

- (1) (U) Local transportation charges, when not on TDY; i.e., taxi, bus, train, or subway.
- (2) (U) Road, bridge, or tunnel tolls, when not on TDY.

(3) (U) Local or long distance official telephone calls when not on TDY.

(4) (U) Postage.

(5) (U) Beverages, snacks, or meals consumed during the conduct of casing or surveillance activities. When consumed as one of the three normal daily meals (B/L/D), per diem or BAS will be deducted.

(6)

(7) (U) Emergency vehicle repair.

b. (U) Command senior intelligence officers or intelligence unit commanders may prescribe dollar limitations on any of the categories listed above. However, the total dollar amount of any consolidated claim may not exceed \$50 per claimant per month. A single subvoucher may be submitted for more than one claimant if a DD Form 115 (Military Payroll Money List), showing the names of each claimant and the amount claimed by each, is attached. Claims for more than 1 month may be made on a single subvoucher, but separate entries will be made for each month's claim. The date of expenditure will always be the last day of the month for which the claim is made regardless of the submission date of the subvoucher. The following statement is an example of the justification that should appear on the face of the subvoucher:

"Minor operational expenses made according to AR 381-141, paragraph 2-25, for the month of _____, for which no other claim is being made." Add a reference to any enclosures (e.g., DD Form 115), if used.

(c) (U) The prescribed method of accounting for individual advances and returns of ICF on DD Form 1081 is not altered by any of the above procedures.

Section III Restrictions on Certain Expenditures (U)

2-26. (U) Expenditures requiring prior approval

a. (U) Real Estate purchase, real estate expenses (other than purchase) over \$50,000, intelligence property over \$25,000, and medical expenditures over \$100,000 require prior approval of the SA. Source payments and special skills payments to U.S. uniformed and civilian employees require approval by the SA regardless of the amount involved (see paras 2-5, 2-6, 2-13, 2-20, and 2-21). DAS approval is required for travel in excess of normal JTR rates and for housing and living expenses (see paras 2-8 and 2-19).

b. (U) Besides any conditions stated in preceding sections, ICF may not be used for the following types of expenditures without the prior approval of the command senior intelligence officer:

(1) (U) Tickets to benefits (or similar functions) in excess of \$100 per ticket.

(2) (U) Cash gifts in excess of \$100.

(3) (U) Membership dues in any organization.

c. (U) Only the SIO of a major command may approve expenditures for the following purposes, and then only up to a maximum of \$5,000. Amounts over \$5,000 require prior approval of the ACSI.

(1)

(2)

(3)

(4)

d. (U) Expenses for meals or refreshments at official meetings between U.S. Army intelligence personnel and foreign counterparts. Each request must be fully documented as to the nature of the meeting, enhancement of the intelligence mission, the reason other appropriated funds are not feasible, and the amount and type of expenditure involved. Expenses may be paid only in excess of those a person would normally be expected to pay from BAS or per diem, i.e., the difference in the

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reasonable cost of an employee's meal and the amount actually expended because of the unusual circumstances of the event. Copies of each prior approval will be forwarded to HQDA (DAMI-PBM) within 7 working days of the approval. Expenses are not authorized for meetings between Army and other Department of Defense personnel or U.S. Federal, State, or local government agencies.

2-27. (U) Unauthorized expenditures

(U) ICF will not be used to pay for—

- a. (U) Control of vice.
- b. (U) Conduct of military police operations, including criminal investigations.
- c. (U) Conduct of activities for which other appropriation limitations have been made available (see AR 37-47).
- d. (U) Travel incident to inspection trips or attendance at conferences.
- e. (U) Any other travel that is not directly connected with an intelligence operation or an intelligence training mission, or which does not meet the conditions stated in paragraphs 2-8 and 2-9.

f. (U) Seasonal greeting cards.

g. (U) Any item specifically prohibited by the Congressional Authorization or Appropriation Acts of the year of execution; e.g., PL 97-377, dated 21 December 1982.

(1) (U) Sec. 737, "None of the funds appropriated by this Act shall be available for any research involving uniformed or nonvoluntary human beings as experimental subjects; Provided, that this limitation shall not apply to measures intended to be beneficial to the recipient and consent is obtained from the recipient or a legal representative acting on the recipient's behalf."

(2) (U) Sec. 755, "None of the funds provided by this Act shall be used to perform abortions except where the life of the mother would be endangered if the fetus were carried to term."

h. (U) First echelon vehicle and equipment maintenance. Such maintenance is the responsibility of the operator or user.

Chapter 3 Appointment and Responsibilities of Agent Officers and Custodians (U)

(U) Section I Appointments

3-1. (U) Objectives

a. (U) To expedite disbursements of ICF and to insure proper accountability, ICF agent officers and custodians will be appointed at MACOM, major subordinate command, and intelligence units.

b. (U) The number and type of appointments for a particular command or agency will depend on—

(1) (U) Anticipated volume of disbursements.

(2) (U) Proximity to the FAO.

(3) (U) Requirements for operational security.

c. (U) Appendix F contains samples of the types of documents to be used when appointing ICF agent officers and custodians. (See also DA Pam 600-8, procedure 7-10.)

3-2. (U) ICF class B agent officers

a. (U) *Function.* Class B agents are appointed to disburse ICF to class A agents, custodians, and intelligence personnel assigned to the various intelligence units within the command. Class B agents are also the primary points of contact for ICF policy within their respective commands.

b. (U) *Requirements.* Commissioned officers, warrant officers, or U.S. civilians, GS-9 or above, may be appointed as ICF class B agent officers. Since such appointments are normally made only at the headquarters of MACOMs or major subordinate commands, class B agents will be appointed from the staffs of command SIOs. Other units and agencies will not appoint class B agents, unless authority is granted by the ACSI.

c. (U) *Appointments.* Class B agents will be appointed by the headquarters to which they are assigned. (See app F for procedures to be used when making appointments.)

d. (U) *Total accountability.* The command senior intelligence officer will determine the limitation of accountability and the amount of cash authorized to be kept in the custody of the class B agent. The dollar amounts of total accountability and cash on hand will be specified in the appointing documents.

3-3. (U) ICF class A agent officers

a. (U) *Function.* Class A agents are designated as such by their commanders (or agency chiefs) to disburse ICF to intelligence personnel assigned to their units. Subordination of the ICF class A agent will be no lower than the Deputy Commander or an individual occupying a similar position.

b. (U) *Requirements.* Commissioned officers, warrant officers, or U.S. civilians, GS-9 or above, assigned to intelligence units or agencies may be appointed as ICF class A agent officers.

c. (U) *Appointments.* Since ICF class A agents conduct their fiscal operations through the command ICF class B agent, their appointments will be made by the same headquarters that appointed the class B agent. Such appointments are normally made only by MACOMs or major subordinate commands. If authority has been granted by the ACSI, HQDA, for appointment of a class B agent at an intelligence unit (see para 3-2b above), then that unit commander may also appoint ICF class A agents if required. Follow the procedures illustrated

in appendix F when making appointments.

d. (U) *Total accountability.* Along with requests for appointments of class A agents, unit commanders will recommend to the command senior intelligence officer the limitation of accountability and amount of cash required to be kept on hand by the ICF class A agent. The dollar amounts of total accountability and cash on hand authorized by the command SIO will be specified in the appointing documents.

3-4. (U) ICF class A custodians

a. (U) *Function.* ICF class A custodians are appointed to disburse ICF to personnel assigned to intelligence units located beyond normal commuting distance from an ICF class A or B agent officer.

b. (U) *Requirements.* Commissioned officers, warrant officers, enlisted personnel, or civilians may be appointed as ICF class A custodians by commanders of intelligence units.

c. (U) *Appointments.* ICF class A custodians will be designated by their parent unit commanders. Follow procedures in appendix F when making appointments.

d. (U) *Total accountability.* The limitation of accountability and amount of cash to be kept on hand will be determined by the appointing authority and will be specified in the appointing documents.

3-5. (U) Special custodians

Special custodians may be appointed to support those operations wherein security is of paramount importance; *viz.*, where conditions are such that funds must be disbursed and accounted for in a manner that provides a greater degree of security than can be afforded in normal ICF channels. Such appointments must be authorized by the ACSI.

(U) Section II Procedures

3-6. (U) ICF class B agent officers

ICF class B agents should make funds available to as many ICF class A agents and custodians as needed to ensure financial support to all intelligence units within the command.

a. (U) *Pecuniary responsibilities.* Class B agents are pecuniarily responsible to the FAO to whom they are appointed.

b. (U) *Maintenance of records.* To ensure proper accountability for ICF, class B agents will maintain the following records and documents:

(1) (U) Copies of appointing documents for the following individuals:

(a) (U) CAOs for DD Forms 281 (see para 1-5f).

(b) (U) Approving officers for DA Forms 3697-R (see the glossary).

(c) (U) ICF class B agents.

(d) (U) ICF class A agents.

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(e) (U) ICF class A custodians, appointed directly to the class B agent.

(2) (U) Instructions received from the FAO.

(3) (U) ICF Cash Blotter (DA Form 703).

(4) (U) Statement of Agent Officer's Account (DD Form 1081) for the following transactions:

(a) (U) Advances of funds from or returns of funds and vouchers to the FAO.

(b) (U) Advances of funds to or return of funds or subvouchers from class A agents, class A custodians, or intelligence personnel.

(5) (U) A copy of vouchers for Confidential Expenditures (DD Form 281a, Memorandum Copy).

(6) (U) Copies of Cash Collection Vouchers (DD Forms 1131) and DD Forms 634 (see paras 7-9 and 7-10).

(7) (U) Originals of Subvouchers for Disbursement from Confidential Funds (DA Forms 3697), with receipts and all other supporting documents attached.

(8) (U) Subsidiary Currency Ledgers (DA Forms 2362-R), if required.

(9) (U) Copies of—

(a) (U) Reports of command inspections, audit by OACSI and all other audit or inspection reports (see chap 6).

(b) (U) Reports of inspection of subordinate class A agent and custodian accounts.

(10) (U) Any special authorizations or other data that will support expenditures of ICF.

(11) (U) ICF account access register (see para 1-6).

c. (U) *Inspection requirements.* (See chap 6.)

d. (U) *Disposition of vouchers and subvouchers.*

(1) (U) Subvouchers (DA Forms 3697-R) that have been approved by the approving officer will be consolidated and totaled so that a voucher (DD Form 281) can be prepared and submitted to the FAO.

(2) (U) DD Form 281 will be prepared and certified according to the instructions contained in paragraph 7-7. Original subvouchers paid by the class B agent, along with those submitted for credit by class A agents or custodians, will be forwarded to the command C&AO for review at least monthly and at any other time specified by the C&AO.

(3) (U) Subvouchers that the C&AO has rejected will either be adjusted by the class B agent if payment were made by him or her, or returned to the class A agent or custodian who submitted them. A collection action will be accomplished (see para 7-9) for any claim not approved for payment by the C&AO.

(4) (U) The original DD Form 281 and four copies of DD Form 281a, Memorandum Copy, will be forwarded to the FAO with an accompanying DD Form 1081 (see para 7-7).

(5) (U) After the class B agent's copy of DD Form 281a has been returned by the FAO, it will be attached to the original subvouchers (DA Forms 3697-R) and filed for audit and inspection.

3-7. (U) **Class A agent officers**

ICF class A agents should make funds available to intelligence personnel within their units and to as many ICF class A custodians as needed to ensure fiscal support of approved operations.

a. (U) *Pecuniary responsibility.* Class A agents are pecuniarily responsible through the class B agent to the FAO to whom they are appointed. However, they will conduct all ICF transactions through the command ICF class B agent.

b. (U) *Maintenance of records.* Class A agents will maintain the following records and documents:

(1) (U) Copies of appointing documents for the following individuals:

(a) (U) Approving officers (see para 1-5g).

(b) (U) ICF class A agents.

(c) (U) ICF class A custodians.

(2) (U) A copy of any instructions received from the class B agent.

(3) (U) ICF Cash Blotter (DA Form 703).

(4) (U) Statement of Agent Officer's Account (DD Form 1081) for the following transactions:

(a) (U) Advances of funds from or returns of funds and subvouchers to the ICF class B agent.

(b) (U) Advances of funds to or returns of funds and subvouchers from ICF class A custodians or intelligence personnel.

(5) (U) Receipt for Miscellaneous Collections (DD Form 634), if used.

(6) (U) Duplicate copies of paid subvouchers (DA Forms 3697-R) without supporting documentation.

(7) (U) Subsidiary Currency Ledgers (DA Forms 2362-R), if required.

(8) (U) Copies of—

(a) (U) Reports of command inspections, audits by OACSI, inspections by the ICF class B agent, and all other audit and inspection reports.

(b) (U) Reports of inspection of subordinate ICF class A custodian accounts.

(9) (U) Any other data or special authorizations that will support expenditures of ICF.

(10) (U) ICF Account Access Register (see para 1-6).

c. (U) *Inspection requirements.* (See chap 6.)

d. (U) *Procedures for making returns.* Returns will be made to the ICF class B agent in the following manner:

(1) (U) At the end of each accounting period, as specified by the class B agent, the class A agent will assemble all approved subvouchers paid during the period and will forward them to the class B agent, along with a letter of transmittal. The letter of transmittal will include a list of the subvouchers showing the number and amount of each subvoucher and the name of each claimant.

(2) (U) A Statement of Agent Officer's Account (DD Form 1081) will accompany the subvouchers (see para 7-4).

e. (U) *Requests for advances.* All requests for advances of funds will be forwarded through the unit commander to the ICF class B agent or as otherwise directed by the major command.

3-8. (U) **Class A custodians**

a. (U) *Pecuniary responsibility.* ICF class A custodians are pecuniarily responsible to the ICF class A agent (or class B agent) to whom they are appointed.

b. (U) *Maintenance of records.* ICF class A custodians will maintain the following records:

(1) (U) Copies of appointing documents for the following individuals:

(a) (U) Approving officer (see para 1-5g).

(b) (U) ICF class A custodian.

(2) (U) A copy of any instructions received from the ICF class B or class A agent.

(3) (U) ICF Cash Blotter (DA Form 703).

(4) (U) Statement of Agent Officer's Account (DD Form 1081) for the following transactions:

(a) (U) Advances of funds from or returns of funds and subvouchers to the ICF class A (or class B) agent officer.

(b) (U) Advances of funds to or returns of funds and subvouchers from intelligence personnel.

(5) (U) Receipts for Miscellaneous Collections (DD Forms 634), if used (see para 7-10).

(6) (U) Copies of paid subvouchers (DA Forms 3697-R) without supporting documentation.

(7) (U) Subsidiary Currency Ledgers (DA Forms 2362-R) if applicable.

(8) (U) Copies of reports of command inspections, audits by OACSI, inspections by the class A or class B agent, and all other audit and inspection reports.

(9) (U) Any other data or special authorizations that will support expenditures of ICF.

(10) (U) ICF Account Access Register (see para 1-6).

c. (U) *Procedures for making returns.* Subvouchers or cash will be returned at the times and in the manner stated by the class A (or class B) agent. Procedures should conform to those stated in paragraph 3-7d above.

d. (U) *Requests for advances.* All requests for advances of funds will be forwarded through the approving officer or the commander to the ICF class A (or class B) agent officer or as otherwise directed by the major command.

3-9. (U) **Special custodians**

a. (U) *Categories.* Special custodians belong to one of the following general categories:

(1) (U) Those appointed by the ACSI to support certain operations requiring unique funding arrangements.

(2) (U) Those appointed by commanders of intelligence units (with prior approval of the ACSI) to support operations that require extraordinary accounting procedures and security measures not afforded in normal ICF accounting channels.

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b. (U) Accounting procedures. Procedures for establishing and maintaining special custodian accounts will vary with specific requirements and will be furnished by the appointing authority. Such procedures will follow those stated in this chapter to the extent possible.

3-10. (U) Claimants

All claims for ICF, including requests for advances of funds, will be supported by written authorization from the claimant's commander or supervisor and will be forwarded through the approving officer to the ICF class A (or class B) agent officer or as otherwise directed by the major command. There is no particular format prescribed for the written authorization.

Chapter 4 **(U) Control of Intelligence Contingency Funds**

(U) Section I **Safeguarding of Funds**

4-1. (U) Physical security requirements

a. (U) Storage of cash. The term "cash" includes foreign currency as well as all types of U.S. currency ("Green" and Military Payment Certificates), Treasury checks, and other negotiable instruments. Cash on hand will be kept separately in a safe that has a combination lock. Only the person responsible for the cash (i.e., the class B or A agent, or custodian) will have knowledge of the combination. A sealed envelope containing the combination will be given to the commander, and will be opened only upon the death, incapacitation, or relief of the responsible person. Safe combinations will be changed upon transfer of the agent or custodian.

b. (U) Checking accounts.

(1) (U) In lieu of cash on hand, the ACSI, HQDA, may authorize class B or A agents, class A custodians, special custodians or claimants to establish checking accounts when—

(a) (U) It is necessary to transmit ICF to subordinate agent officers, custodians, or intelligence personnel who are located beyond normal commuting distance from their source of ICF and US Treasury checks cannot be obtained or security requirements preclude their use; or

(b) (U) A checking account will provide a method for safeguarding ICF which is not otherwise available; or

(c) (U) Circumstances are such that the establishment of a checking account will insure more efficient conduct of ICF transactions.

(2) (U) Requests for the establishment of checking accounts will be forwarded, along with justification, to HQDA (DAMI-PBM). As a minimum, justification will include the reasons for establishing the account, type of account, type of currency, name and location of

banking facility, and name and title of persons authorized to draw checks against the account. Procedures for the administration and control of checking accounts are contained in appendix B.

(3) (U) Only banks or credit unions that have been recommended by USAFAC and designated by the Secretary of the Treasury as a general depositary will be utilized. (See AR 37-103, par 3-92c.)

c. (U) Added information. For more information about physical security requirements, see AR 37-103, chapter 3, section III, IV, and V.

4-2. (U) Loss of funds

a. (U) When ICF are lost or not properly accounted for, subvoucher (DA Form 3697-R) will be prepared for the amount of the loss (see 7-16). The form will be kept separate from all other subvouchers and forwarded immediately to the class B agent (with the accompanying DD Form 1081). For fiscal accountability, the amount of the loss will be included on the DD Form 281 prepared by the class B agent.

b. (U) The matter will be reported without delay to the appropriate MACOM headquarters. In the absence of such a headquarters, report the matter to HQDA (DAMI-PBM). A full investigation will be made as required by AR 37-103. Results of all board proceedings and other actions relating to the loss will be forwarded to the ACSI. The ACSI will review the proceedings. On behalf of the SA the ACSI will take whatever action is determined to be in the best interests of the United States, considering the security aspects of the case. The case will be forwarded to the COA for legal and financial review and decision.

c. (U) Uniformed and civilian employees of the Government will be held pecuniarily liable for loss of funds.

d. (U) For more information about loss of funds, see AR 37-103, chapter 3, section VIII.

(U) Section II **Control of Foreign Currency**

4-3. (U) Acquisition

a. (U) In overseas commands, foreign currencies will be obtained as prescribed by the command's currency regulations.

b. (U) In foreign areas not under the jurisdiction of an oversea commander, and where the services of an FAO are not available, an application for foreign currency requirements will be made directly to the U.S. embassy or legation. If currency is not available from those sources, it will be purchased as prescribed below.

c. (U) Foreign currencies not obtainable from any of the above sources will be acquired from local banking or other legitimate sources who are authorized by the government of the country concerned to engage in foreign currency transactions.

d. Regardless of the source of acquisition, a record of all foreign currency purchases will be made and will be supported by an exchange receipt, signed by an official of the establishment from which the currency was obtained, showing the amount purchased, the date of the purchase and the rate of exchange used in the transaction. When receipts are not available, certificates containing the same information will be prepared. Official receipts or certificates will be retained with other ICF records for audit and examination.

e. (U) On extremely rare occasions when the purchase of foreign currencies from the sources described above is not operationally feasible, currencies may be purchased from other sources if authorized by the intelligence unit commander.

f. (U) To minimize gains and losses as a result of frequent currency conversion transactions due to fluctuating exchange rates, ICF agents and custodians should make one bulk purchase of currency per accounting period instead of several smaller purchases. When possible, intelligence personnel should obtain foreign currencies from ICF agents or custodians. Individual purchases by intelligence personnel should be made only as the last resort.

g. (U) Units whose contingency missions include the need for immediate expenditures of ICF upon arrival in an oversea area should keep on hand necessary amounts of the appropriate foreign currencies for issue just prior to deployment. Currencies may be obtained from any legitimate US banking or financial institution. Receipts will be acquired and maintained as stated in **d** above.

h. (U) The SIO must approve all foreign currency holdings up to \$5,000. Organizations that hold (cumulatively) more than \$5,000 of foreign currency must obtain ACSI approval. All currency holdings must conform to AR 37-103 procedures for cash on hand.

4-4. (U) Accountability

More than one type of currency may be kept on hand by an ICF class B or A agent or custodian (or only foreign currency may be kept). If so, a Subsidiary Currency Ledger (DA Form 2362-R) will be maintained for each type of currency being used, and for each different exchange rate of a particular foreign currency. The ledger will show that amount on hand in both foreign and U.S. dollar values and the rate of exchange at which the currency was acquired (see par 7-8 and fig 7-21). The total U.S. dollar balances of all currencies listed on Subsidiary Currency Ledgers should always equal the balance in the Cash on Hand column of the Cash Blotter (DA Form 703) after reconciling for conversion gains and losses (see par 4-7).

4-5. (U) Conversion rates

a. (U) Foreign currencies having stable exchange rates. The rate of exchange to be used

in computing the U.S. dollar equivalent for actual subvoucher disbursements is the rate of exchange at which the currency was acquired.

b. (U) *Foreign currencies having varying exchange rates.* The rate of exchange to be used in computing the U.S. dollar equivalent for actual voucher disbursement on sales, when expressed in terms of local currencies, may be an average rate reduced or increased to the nearest mill. However, a separate Subsidiary Currency Ledger (DA Form 2362-R) must be used for each different exchange rate.

c. (U) *Exchange gains or losses.* Gains or losses incurred as a result of foreign currency purchases and related transactions will be accounted for as stated in paragraph 4-7.

4-6. (U) Recognizing conversion gains and losses

a. (U) *How gains and losses occur.* Conversion gains and losses are minor increases or decreases to total accountability resulting from the requirement that foreign currency transactions be reflected in U.S. dollar equivalent values. A gain or loss can occur when the sum of the U.S. dollar values of the individual foreign currency expenditures does not equal the U.S. dollar value of the total amount of the foreign currency expended (i.e., the whole is actually greater or smaller than the sum of its parts). Conversion errors can occur on the accounting records as follows:

(1) (U) *DA Form 2362-R (Subsidiary Currency Ledger).* A gain or loss could result anytime an amount of foreign currency is added to or subtracted from the Subsidiary Currency Ledger, and the new balance, converted to U.S. currency, is more or less than the sum of each individual U.S. line item amount.

(2) (U) *DD Form 1081 (Statement of Agent Officer's Account).* A foreign currency balance may exist in a particular account and an amount of that same foreign currency may be added to or subtracted from the original balance. If so, the resulting equivalent U.S. dollar balance could be more or less than the sum of the individual U.S. dollar amounts. For example, a person has a cash advance of 70 marks at the beginning of the month. He or she draws an additional advance of 40 marks (at the same exchange rate; e.g., 3 marks equals \$1 in U.S. currency) from the class A agent. The U.S. dollar value of the beginning balance is \$23.33 ($70 \div 3$), while the U.S. dollar value of the additional advance is \$13.33 ($40 \div 3$). The total of the A U.S. dollar equivalents is \$36.66 ($\$23.33 + \13.33). However, when the total number of marks is converted to U.S. dollars, the balance is \$36.67 ($110 \div 3$); an apparent 1 cent gain has occurred in the class A agent's accounts.

(3) (U) *DA Form 3697-R (Subvoucher for Disbursement from Confidential Funds).* A conversion gain or loss can occur on any subvoucher having two or more expenditures of

foreign currency listed thereon. Again, the gain or loss will occur whenever the sum of the U.S. dollar value of the individual foreign currency expenditures does not equal the U.S. dollar value of the total amount of foreign currency expended. For example, a subvoucher is submitted that reflects the expenditure of 1,000, 35,000, and 655 Indian rupees. At an exchange rate of 1,700 rupees equals \$1 in U.S. currency, these expenditures have U.S. dollar values of \$0.59, 20.59, and \$0.39, respectively. The sum of the U.S. dollar values of these individual expenditures is \$21.57. However, a total of 36,655 rupees was expended, which had a U.S. dollar value of \$21.56 ($36,655 \div 1,700$). The 1 cent difference was an apparent conversion loss resulting from the transaction.

b. (U) *Minimizing conversion gains and losses.*

(1) (U) The conversion gains and losses shown in the example above were actually errors that resulted from rounding the U.S. dollar equivalents at the second decimal place. If individual expenditures are converted and carried out to the fourth decimal place, conversion gains and losses will almost never occur. Notice what happens to the conversion "loss" illustrated in a(3) above when the converted U.S. dollar amounts are carried out to four decimal places:

U.S. Dollar Equivalent of Individual Expenditures		
Indian Rupees	2 decimal places	4 decimal places
1,000	\$0.59	\$0.5882
35,000	20.59	20.5882
655	.39	.3852
36,655	\$21.57	\$21.5617

U.S. equivalent of 36,655 rupees = $36,655 \div 1,700$ or \$21.5617; no gain or loss. In the long run, it would be well worth the time and effort to carry out all conversion computations to four decimal places rather than try to account for conversion gains or losses.

(2) (U) Subvoucher gains and losses can also be prevented by preparing subvouchers in the following manner:

(a) (U) Convert each foreign currency expenditure and show the U.S. dollar equivalent *parenthetically*.

(b) (U) Add the U.S. dollar equivalents of the individual expenditures, but show this total only *parenthetically*. Do not pay this amount.

(c) (U) Add all the individual foreign currency expenditures.

(d) (U) Convert the total foreign currency amount; pay this amount and record only this amount in the accounts.

(e) (U) Place this statement on the subvoucher: "Totals may not add because of rounding." The following example illustrates the above procedures:

U.S. Dollar Equivalents
(3 marks = \$1.00)

German Marks

(rounded off at 2 decimal places)

4.85	(\$1.62)
7.50	(2.50)
2.00	(.67)
.50	(.17)
1.55	(.52)
9.65	(3.22)
26.05	(\$8.70)

26.05 marks $\div 3 = \$8.68$

Amount of claim to be paid: \$8.68

The total U.S. dollar amount of each individual expenditure is \$8.70; 26.05 marks converted to U.S. dollars equals \$8.68. Since the 2 cent difference is due to rounding only, the above method is acceptable for accounting purposes. It prevents the occurrence of a gain or loss since only one U.S. dollar equivalent is actually used; i.e., the *total* foreign currency equivalent.

(3) (U) If the procedures in (1) or (2) above are not followed, gains or losses still will not occur unless—

(a) (U) Direct reimbursement is made in a foreign currency, or

(b) (U) The amount of the claim is applied against an advance of foreign currency. If reimbursement is made in U.S. currency (or Military Payment Certificate (MPC)) or applied against an advance of U.S. currency only, a gain or loss cannot occur because no foreign currency is disbursed and no entries involving foreign currency amounts are made on the ICF agent or custodian's accounting records.

(4) (U) The nature of a particular account and the amount of foreign currency transactions will determine the desired method of computing foreign currency transactions. However, in every instance, it will be easier to prevent conversion gains and losses than to account for them.

4-7. (U) Accounting for conversion gains and losses

a. (U) Regardless of how much effort is expended in minimizing gains and losses, they cannot be completely eliminated. Even though they are relatively minor, they must be *formally* accounted for at every ICF agent and custodian level.

b. (U) Immediately before the submission of subvouchers, conversion gains and losses will be totaled. Gains will be used to offset losses. Net gains or losses between class B agents and class A agents, class A agents and class A custodians, and ICF agents or custodians and claimants who have operational advances of ICF may be recorded on DD Form 1081 and forwarded to the next higher level of accountability, or carried on the cash blotter as a pencil entry. If forwarded, total accountability will be adjusted in the normal manner, only after

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Chapter 5 (U) Civilian Clothing Allowances (U)

5-1. (U) General

a. (U) *Eligibility for allowances.* Those enlisted personnel who are required to wear civilian clothing to perform official duties will be paid a civilian clothing allowance. Officers, warrant officers, and civilian personnel are not entitled to civilian clothing allowances.

b. (U) *Procedures.* Intelligence unit commanders will ensure that—

(1) (U) The type, cost, quality, and quantity of civilian clothing purchased by persons with authorized allowances are consistent with operational requirements and propriety.

(2) (U) Only those enlisted personnel who require civilian attire to accomplish assigned duties are paid civilian clothing allowances. Administrative personnel will not be authorized a civilian clothing allowance unless it is operationally necessary to provide civilian cover for the unit or any portion thereof.

(3) (U) Enlisted personnel who are not authorized to receive civilian clothing allowances are not required to wear civilian attire.

(4) (U) Intelligence operational and support enlisted personnel will be paid civilian clothing allowances from the Military Personnel Army (MPA) appropriation. Such personnel will receive authorized civilian clothing payments through the JUMPS. Requests for Military Intelligence (MI) operational and support personnel are forwarded to Commander, MILPERCEN, ATTN: (MI enlisted branch), Alexandria, VA 22331-0400 for verification. Requests are then sent to TAG for final approval.

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5-2.



5-3. (U) Type of funds to use

(U) The payment of civilian clothing allowances from MPA precludes the use of ICF.

5-4. (U) Property accountability

(U) Property accountability is not required for articles of civilian clothing purchased with authorized civilian clothing allowances. Special operational clothing will be accounted for according to instructions contained in AR 381-143.

Chapter 6 (U) Audits and Inspection of ICF Accounts (U)

Section I General Procedures (U)

6-1. (U) Audits

a. (U) *Definition and purpose.* Audits are detailed examinations of an account or program to evaluate any or all of the following:

(1) (U) Financial propriety and statutory/regulatory compliance.

(2) (U) Economy and efficiency of the management and use of resources.

(3) (U) Desirability, benefits and achievement of operational program results.

b. (U) *Categories of audits.* The two basic categories of audits are as follows:

(1) (U) *Internal audits.* Internal audits are those conducted by an element of the organization under examination. As to the audit of an ICF account, the "organization" is the Department of the Army (DA). The only agencies within DA authorized to conduct internal audits of ICF accounts are the USAAA, an agency assigned to The Auditor General, and OACSI.

(2) (U) *External audits.* External audits are those conducted by agencies outside DA. The General Accounting Office (GAO) and the Assistant Inspector General for Auditing, Office of The Inspector General, Department of Defense (DODAIG-AUD) conduct external audits of ICF accounts.

6-2. (U) Inspections

(U) Inspections are not only thorough examinations of fiscal records and accounts, but also reviews of necessary operational data to evaluate mission accomplishment vis-a-vis cost effectiveness. Inspections of ICF accounts will be conducted under the procedures prescribed in section III.

6-3. (U) Certificates of inspection

(U) Any person or agency conducting an inspection of an ICF account will place a certificate on the Cash Blotter (DA Form 703) pertaining to the final month of the inspection period. The certificate will include—

a. (U) Date.

b. (U) Period covered by the inspection.

c. (U) Scope of the inspection.

d. (U) Deficiencies uncovered, if any (if negative, so state).

e. (U) Signature and title of the chief of the inspection team. Figure D-3 contains an example of the type of certificate required.

Section II Audits (U)

6-4. (U) Internal audits by U.S. Army Audit Agency (USAAA)

a. (U) *Conduct of audits.* The USAAA will conduct internal audits of ICF accounts. (See para 6-12 for responsibilities of commanders.)

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b. (U) *Frequency of audits.* The USAAA will determine the frequency of audits under AR 36-5.

c. (U) *Required security clearances.* Auditors must possess the necessary security clearances before they may be granted access to any ICF account. The audit of certain accounts may require special access authorizations in addition to valid security clearances. Before the conduct of these audits, arrangements will be made with OACSI to grant such authorizations.

d. (U) *Restrictions on number of auditors.* Information obtained from the examination of ICF accounts may be sensitive; therefore, the number of people involved in such audits will be kept to the absolute minimum necessary to accomplish the required tasks.

e. (U) *Prior notification.* The USAAA will notify the OACSI before conducting an audit of any ICF account. The notice will include the identification of the account to be audited, and the names and security clearances of the auditors. The ACSI will then notify the commander of the agent or custodian whose account is to be audited. The ACSI will also forward evidence of required security clearances and access authorizations for the members of the audit team.

f. (U) *Scope of audits.* The scope of a USAAA audit of an ICF account will be determined by USAAA according to AR 36-5.

(1) (U) The purpose of such an audit is to ascertain that ICF have been spent only for legitimate purposes and that any funds expended were accounted for properly; therefore, the audit may require an examination of any or all of the following records and supporting documents:

(a) (U) DA Forms 703 (Cash Blotters).
(b) (U) DD Forms 1081 (Statements of Agent Officer's Account).

(c) (U) DD Forms 281 (Vouchers for Emergency or Extraordinary Expense Expenditures).

(d) (U) DD Forms 1131 (Cash Collection Vouchers) or any other documents evidencing gains or losses of ICF for any reason (available at the class B agent level only).

(e) (U) DA Forms 3697-R (Subvouchers for Disbursements from Confidential Funds) including all receipts and other attachments.

(f) (U) Access to cash (or checking account records) to verify the amount of cash on hand (or in banks).

(g) (U) DA Forms 2362-R (Subsidiary Currency Ledgers) including required certificates of exchange.

(h) (U) Appointing documents for ICF agents, custodians, approving officers, and certifying and approving officers.

(i) (U) Required regulations and other instructions on the control of ICF.

(ii) (U) Previous audit or inspection reports.

(iii) (U) Intelligence property accounts, escrow accounts, withholding accounts, records

of cover businesses, source files, and intelligence operational plans and reports (e.g. spotting reports, contact reports, etc.) will not normally be subject to audit by USAAA.

(g) (U) *Distribution of reports of findings.* USAAA will make the necessary limited internal distribution of their audit reports. No other distribution is authorized without the prior consent of the ACSI. USAAA audit reports may not be used by agents or custodians as authority for the destruction of ICF records. (For instructions on destruction authority see para 7-2.)

6-5. (U) Internal audits by Office of the Assistant Chief of Staff for Intelligence (OACSI)

a. (U) *Purpose.* OACSI audits will, of necessity, include an examination of the various ICF accounting records. The examination will not be solely for determining the accuracy of account balances. The main purpose will be to evaluate the amount and propriety of all ICF expenditures in view of the unit's mission. When possible, recommendations will be made for more efficient use of resources.

b. (U) *Frequency.* OACSI will normally audit every class B agent account yearly. In audits of class B agent accounts, selected class A agent, class A custodian, and special custodian accounts will also be examined. Depending on the circumstances, OACSI may audit certain accounts more often than yearly.

c. (U) *Scope.* OACSI audits will include a review of accounting records and supporting documents listed in paragraph 6-4(f)1 plus the following:

(1) (U) Withholding accounts.
(2) (U) Escrow accounts.
(3) ~~CONFIDENTIAL~~
(4) (U) Intelligence property.
(5) (U) Any operational plans, files, or reports necessary to accomplish the purpose of the audit.

d. (U) *Intelligence property.* Coordination will be maintained with the Intelligence Materiel Activity of the AMC for its property inspections under AR 381-143 to minimize the impact of audits and inspections on individual activities.

6-6. (U) External audits

(U) The only agencies outside DA authorized to audit any contingency fund, including ICF, are the GAO and the DODAIG-AUD. GAO has continuing authority under Public Law 96-226 to conduct audits of contingency funds only to verify that an expenditure was made as authorized by law. GAO is not expected to audit ICF accounts according to a regular schedule. Any intent on the part of GAO to conduct an audit would first be made known to HQDA. The ACSI, HQDA, would then notify the appropriate command or agency. No ICF account may be

audited by GAO, DODAIG-AUD, or USAAA unless the unit has received prior notice from the ACSI.

Section III (U) Inspections and Internal Reviews (U)

6-7. (U) General

(U) The ACSI, as the service senior intelligence officer, together with the Army General Counsel and The Inspector General, is responsible for intelligence oversight for the U.S. Army (see AR 381-10). Continual monitorship, periodic audits, inspections, and responsibility for the administration, supervision, and control of all ICF expenditures are integral to the ACSI's oversight function. Intelligence oversight and audit are conducted by ACSI, The Auditor General, and The Inspector General. Other limited inspections will be accomplished as described in paragraphs 6-8 through 6-13.

6-8. (U) Command inspections of class B agent accounts

a. (U) *Frequency.* Commanders of MACOMs, major subordinate commands, or other agencies who have ICF class B agent accounts will cause an inspection to be made of the class B agent's account at least yearly, approximately 6 months from the date of the last audit by OACSI and upon change of class B agents.

b. (U) *Qualifications required of inspectors.* Such inspections will be conducted by a disinterested officer possessing an intelligence MOS or by a similarly qualified warrant officer or civilian employee. As used in this regulation, the term "disinterested person" means anyone who is not in the chain of fiscal responsibility or anyone whose duties are not directly supervised by the agent to be inspected. No person will be considered disinterested who is either currently filling one of the positions listed below or who has formerly filled one during the tenure of the agent officer being inspected:

(1) (U) The FAO (or any member of his or her staff) to whom the class B and A agents are appointed (except as authorized in para 6-11).
(2) (U) The primary and alternate C&AO.
(3) (U) Approving officer (for DA Forms 3697-R).

(4) (U) Agents, custodians, or approving officers or subordinate ICF accounts.

(5) (U) Any military or civilian employee whose efficiency report is prepared or indorsed by the person being inspected.

(6) (U) The incoming agent officer (upon change of agents).

(7) (U) Any other person whom the commander does not consider disinterested because of various associations with the agent officer; e.g., close personal friendship, etc.

c. (U) *Appointment of inspectors.* Persons who are directed to conduct inspections of ICF class B agent accounts will be designated as such, in writing, by the commander ordering

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6-11. (U) Inspections of class B agent accounts by finance and accounting officers (FAOs)

a. (U) FAOs may inspect ICF class B agent accounts at any time to ensure compliance with specific instructions they have issued on the safeguarding and handling of funds, and to verify total accountability. No other audits of ICF accounts by the FAO are authorized.

b. FAOs may be granted access only to cash on hand (or checking account records), DA Forms 703 and DA Forms 2362-R, and DD Forms 281, DD Forms 1081, and DD Forms 1131. However, the ACSI may modify these procedures to protect the security of certain sensitive operations.

c. (U) All DD Forms 281 may have not been processed at the time of an inspection by the FAO; i.e., when subvouchers (DA Forms 3697-R) are still on hand. If so, the FAOs will not be able to verify total accountability in the normal manner since they are not authorized access to DA Forms 3697-R. When such is the case, the following certificate, representing the total amount of subvouchers on hand, will be prepared and given to the FAO:

I, (grade and name), ICF class B agent, certify that I have on hand confidential subvouchers and receipts totaling \$ _____. This amount represents valid expenditures of funds under the provisions of AR 381-141, and will be included with the next voucher submission.

(signature; class B agent)

(signature; witness)

This certificate, when signed by the class B agent and a witness (a commissioned officer, warrant officer, or civilian employee belonging to the same unit or agency as the class B agent), will be used by the FAO instead of the subvouchers to verify total accountability.

6-12. (U) Responsibilities of commanders

a. (U) *Inspections and Internal Reviews.* Commanders or agency chiefs who use ICF will—

(1) (U) Ensure that funds are expended and accounted for according to the instructions contained in this and other applicable regulations and directives.

(2) (U) Conduct whatever other internal reviews, besides required inspections, they deem necessary to fulfill their responsibilities.

b. (U) *Notice of change of agents or custodians.* The commander will ensure that the ICF class B agent is informed of any projected change in class A agents or custodians so that required transfer inspections can be made.

6-13. (U) Unannounced cash counts (See AR 37-103, para 3-58b.)

a. (U) Commanders will ensure that the accounts of all ICF agents and custodians that handle actual cash are subjected to unannounced cash counts at least once every 3 months. Verification of total accountability is required in conjunction with unannounced cash counts. Cash counts will be conducted by two disinterested personnel (officers, warrant officers, civilian employees, or senior noncommissioned officers).

b. (U) To verify total accountability (i.e., all Cash Blotter account balances), the verifying persons must have access to checking account records and bank statements (if any), actual cash, Subsidiary Currency Ledgers, paid subvouchers (DA Forms 3697-R) on hand, and DD Forms 1081 evidencing cash advances and paid subvouchers in transit.

c. (U) The verifying persons will make an entry on the next line of the Cash Blotter setting forth the result of their count in substance as follows (See figs D-1 and D-2):

On (date) at (time) the undersigned verified, by actual count, cash held at personal risk in the amount of \$_____, bank statements representing cash deposits in the amount of \$_____, subvouchers held as cash in the amount of \$_____, evidence of proper advances of cash in the amount of \$_____, and evidence of subvouchers in transit in the amount of \$_____, the total \$_____, which is (or is not) in agreement with the balances shown above.

The signature and grade or title of each verifying officer will follow the above entry. The verifying persons will advise the commander who ordered the cash count of their findings.

d. (U) When verification of cash and total accountability pertains to an ICF class B agent, the proper FAO will be notified of the result in the way prescribed in AR 37-103, paragraph 15-37. FAOs need not be notified of the results of verification of ICF class A agent and custodian accounts.

e. (U) The commander will also direct unannounced cash counts of claimants who are holding an ICF advance. The cash counts will be conducted at the discretion of the commander at least semiannually (one of which must take place during the last month of the fiscal year).

6-14. (U) Audit or Inspection of Special Finance and Accounting Officer (SFAO) accounts

(U) Nothing in this regulation will be construed to preclude otherwise authorized audits or inspections of the activities of the SFAO, INSCOM that do not involve OMA funds under Limitation .017.

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6-15. (U) U.S. Army Finance and Accounting Center (USAFC) Network Quality Teams (NQTs)

(U) NQTs may be requested by the ACSI to review certain ICF accounts if the results of audit findings by agencies authorized to audit ICF indicate problem areas where NQT review might be beneficial.

(U) Chapter 7 (U) Accounting Procedures and Required Forms

7-1. (U) General instructions

a. (U) *Applicability*. Instructions for the use of the forms depicted in this chapter apply to all personnel for accounting for expenditures of ICF. Special custodians who are appointed as such directly to FAOs will follow the general instructions for class B agents and any special instructions received at the time of their appointments.

b. (U) *Conflicting instructions*. This regulation prescribes the use of DA Forms 703, DA Forms 3697-R, and DA Forms 2362-R since these forms are used only to account for contingency funds. The other accounting forms depicted in subsequent paragraphs are used by several activities throughout DOD for many different purposes. Instructions for their use in accounting for ICF have been modified and, unless otherwise stated, these instructions will be followed instead of those contained in the respective regulations.

c. (U) *Acquisition of forms*. With the exception of DA Form 2362-R and DA Form 3697-R, forms will be requisitioned through normal publications supply channels. DA Form 2362-R and DA Form 3697-R will be reproduced locally on 8 1/2-by 11-inch paper. Copies for reproduction purposes are located at the end of this regulation.

7-2. (U) Disposition of records

(U) ICF records and accounts will be maintained according to AR 340-18, Category File 302. When there is imminent danger of a security compromise, commanders may authorize emergency destruction. If possible, such destruction should be witnessed by a disinterested person who will certify that the emergency destruction was accomplished. As soon as possible, a complete report on the destruction will be forwarded to HQDA (DAMI-PBM), WASH DC 20310-1030.

7-3 (U) DA Form 703 (Intelligence Contingency Fund Cash Blotter)

a. (U) *Purpose and use*.

(1) (U) The Cash Blotter (fig 7-1) is the basic accounting document that will be used to record all receipts and disbursements of ICF. A Cash Blotter will be maintained in ink by every ICF class B and A agent, class A custodian, and

special custodian. The Cash Blotter will be balanced and closed at the end of every accounting period (usually 1 month). A new DA Form 703 (or the reverse side) will be used for each accounting period. Balances will be carried forward from the previous period. A new Cash Blotter may be opened quarterly, instead of monthly, for any account that averages less than 10 transactions per month. In this case, the accounting period will be one fiscal quarter (e.g., Oct-Nov-Dec) instead of 1 month.

(2) (U) Except in rare circumstances, every line entry on the Cash Blotter will be supported by one or more of the various accounting forms described in subsequent paragraphs. Conversely, each time one of these forms is prepared, an entry will be recorded on the Cash Blotter. Line entry errors will be corrected by drawing a line through the incorrect figure, initialing the error, and then entering the correct figure in ink. The use of opaque fluid, correction tape, and similar items is not authorized. Illustrative entries are depicted on the sample Cash Blotters in appendix D.

b. (U) *Identifying data*. In addition to the proper identifying data (fig 7-1, items 1 through 9), each Cash Blotter is composed of one control account entitled "Total Accountability" (TA), and four subsidiary accounts, namely: "Cash on Hand and in Bank" (COH); "Cash Advances" (CA); "Paid Vouchers on Hand" (PVOH); and "Paid Vouchers in Transit to Approving Authority" (PVAT). An explanation of the function of each account is as follows:

(1) (U) *Total Accountability (item 10)*. This is the control account; its components are the four subsidiary accounts. The balance in the TA account represents the total amount of funds for which an ICF agent officer or custodian is accountable. When added together, the balances in the subsidiary accounts must always equal the balance in the control account. This means that when an increase is made in a subsidiary account, a corresponding decrease must be made in one or more of the other subsidiary account. There are rare occasions when the corresponding entry would be delayed and the accounts would be temporarily out of balance (see para 7-9). Increases and decreases are recorded in the TA account only to reflect those transactions occurring between an ICF agent or custodian and the person to whom he or she is accountable. These increases and decreases are posted only after the transaction has been approved and recorded at the higher level of accountability (e.g., a class A agent would post a change to his TA account only after having received a signed DD Form 1081 from his or her class B agent). (See para 7-4.)

(2) (U) *Cash on Hand and in Bank (item 11)*. This account reflects the balance of currency, U.S. and foreign, either in the actual possession of the ICF agent or custodian, or in authorized checking accounts. If Subsidiary Currency Ledgers are maintained (para 7-8),

the sum of the balances on these ledgers must always equal the balance in the COH account.

(3) (U) *Cash Advances (item 12)*. Entries are recorded in this account to show increases or decreases of cash made by the ICF agent or custodian maintaining the account. Cash advances made to the ICF agent or custodian are recorded elsewhere.

(4) (U) *Paid Vouchers on Hand (item 13)*. The balance in this account represents the total amount of subvouchers (DA Forms 3697-R) in the possession of the ICF agent or custodian for which funds have already been disbursed.

(5) (U) *Paid Vouchers in Transit to Approving Authority (item 14)*. This account is normally used only by class A agents and custodians who must mail their subvouchers to the person to whom they are accountable. Class B agents will use this account only when they must use the mail to forward DD Forms 281 to the FAO.

c. (U) *Instructions for maintaining a Cash Blotter*. The basic instructions apply equally to all ICF agents and custodians. A few slightly different procedures at the various levels of accountability are illustrated in appendix D.

(1) (U) *Item 1*. This block is used for the name of the class A agent or custodian responsible for maintaining the account. Cross out the inapplicable word. Class B agents and special custodians do not use.

(2) (U) *Item 2*. This block will be completed as follows:

Individual responsible for account: Class A custodian
Enter: Designation (A or B) and name, etc., of the ICF agent to whom appointed. (See fig D-1.)

Individual responsible for account: Class A agent
Enter: Designation (B) and name, etc., of class B agent to whom appointed. (See fig D-2.)

Individual responsible for account: Class B agent
Enter: Designation (b) and own name, etc. (See fig D-3.)

Individual responsible for account: Special custodian
Enter: Enter own name, etc., and the word "Special."

(3) (U) *Item 3*. Self-explanatory. Class A custodians do not use.

(4) (U) *Item 4*. Self-explanatory.

(5) (U) *Item 5*. A posting reference (PR) number, beginning with number one each fiscal year, will be assigned to each separate line entry on the Cash Blotter. This number identifies a particular entry. It will also be placed on every document or form that supports or explains that entry.

(6) (U) *Item 6*. For payment of subvouchers, enter the control number (if a class A custodian), the register number (if a class A agent), or the subvoucher number (if a class B agent). (See paras 7-5c (3), (4), and (5). For submission of vouchers (e.g., DD Form 281 or DD

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Form 1131), enter the class B agent's voucher number.)

(7) (U) Item 7. Enter the date that the transaction is posted to the Cash Blotter. Entries should be posted to the Cash Blotter on the date that a change occurs in a particular account.

(8) (U) Item 8. Enter the name of the payee (claimant) on DA Form 3697-R; the name of the person on DD Form 1081 receiving or returning a cash advance; or the name of the class B agent when submitting DD Forms 281 or DD Forms 1131.

(9) (U) Item 9. Briefly explain the type of transaction. Note that the first item in this column is the "Balance Brought Forward" in each account; enter the balance from the Cash Blotter on the previous accounting period.

(10) (U) Item 10, Total Accountability. Increases or decreases to the TA account can only occur as a result of transaction between the agent or custodian maintaining the Cash Blotter and the person to whom he or she is accountable. *Actual postings to the TA account will be made only after the transaction has been approved and recorded at the higher level of accountability.* (See b(1) above.)

(a) (U) Increases (item 10A). Enter the amount of funds received as a cash advance (or incorrect subvouchers returned) from the person to whom the agent or custodian is accountable. Record the acceptance of cash collections and net gains resulting from foreign currency conversion transactions. (Cash collections and net gains are eventually accounted for in the same way as funds received as cash advances. However, postings are usually delayed. See para 7-9 and app D.)

(b) (U) Decreases (item 10B). Record the acceptance of returns of funds, subvouchers, or vouchers. Class A agents and class A custodians will post credits for currency conversion losses as shown on figure D-2 (PR numbers 61, 62, and 64). Class B agents will see figure D-3 (PR numbers 21, 23, and 24).

(c) (U) Balance (item 10C). Self-explanatory.

(11) (U) Item 11, Cash on Hand and in Bank.

(a) (U) Increases (item 11A). Post increases when funds are received for any reason. This includes receipt of cash advances from the next higher echelon, the receipt of cash collections, and the return of cash previously advanced to subordinate agents and custodians or operational personnel.

(b) (U) Decreases (item 11B). Record disbursements made for payment of approved subvouchers. Record advances of cash made to subordinate ICF agents and custodians, or operational personnel. Record actual returns of cash (currency or check) made to the next higher echelon.

(c) (U) Balance (item 11C). Self-explanatory.

(12) (U) Item 12, Cash Advances.

(a) (U) Increases (item 12A). Post increases

whenever funds are advanced or incorrect subvouchers are returned to subordinate ICF agents, custodians, or operational personnel.

(b) (U) Decreases (item 12B). Post decreases when funds, which were previously posted as increases to this account, are returned; or when subvouchers are submitted for credit against advances previously made from this account.

(c) (U) Balance (item 12C). Self-explanatory.

(13) (U) Item 13, Paid Vouchers on Hand.

(a) (U) Increases (item 13A). Post increases when claimants submit approved subvouchers that are paid from cash on hand or applied for credit against a previous cash advance; or when a subvoucher has been returned by the next higher echelon because of an error in preparation or an improper payment. Also, record the receipt of subvouchers returned for credit by subordinate ICF agents and custodians.

(b) (U) Decreases (item 13B). Class A agents and custodians will record decreases when subvouchers (DA Forms 3697-R) are submitted to the next higher echelon for credit. Class B agents will post decreases when vouchers (DD Forms 281) are submitted to the FAO. Also, they will post decreases when subvouchers that had previously been recorded as increases to PVOH are returned to subordinate agents, custodians, or claimants for any reason (error, improper claim, etc.).

(c) (U) Balance (item 13C). Self-explanatory.

(14) (U) Item 14, Paid Vouchers in Transit to Approving Authority.

(a) (U) Increases (item 14A). Class A agents and custodians record increases when subvouchers are submitted for credit to the next higher echelon. Class B agents would post increases only if vouchers (DD Forms 281) must be mailed to the FAO and credit for the vouchers is not received on the day of submission.

(b) (U) Decreases (item 14B). Post decreases when credit for paid subvouchers (or vouchers), previously placed in transit, has been received from the ICF agent (or FAO) to whom they were sent.

(c) (U) Balance (item 14C). Self-explanatory.

(d) (U) Security classification. DA Forms 703 will be classified CONFIDENTIAL. Care will be taken to ensure that information placed on the Cash Blotter does not warrant a higher security classification.

(e) (U) Downgrading instructions. Enter "AR 381-141" in the "Classified by" space and also enter Originating Agency Determination Required (OADR) in the "declassify on" space. Refer to AR 380-5 for further guidance. (DA Forms 703 appear at figs 7-1, D-1, D-2, and D-3.)

7-4. (U) DD Form 1081 (Statement of Agent Officer's Account)

a. (U) Purpose and use. DD Form 1081 (figs 7-2 through 7-10) contains a summary of the current status in an individual account. It accompanies advances and returns of funds, subvouchers, and supporting documents made between-

(1) (U) FAO; and class B or class A agents, or special custodians.

(2) (U) Class B agents; and class A agents (or custodians), or operational personnel.

(3) (U) Class A agents; and class A custodians, or operational personnel.

(4) (U) Class A custodians and operational personnel.

b. (U) Accountability. A DD Form 1081 must accompany any transaction that will cause a change in an agent's or custodian's Total Accountability. Post changes to Total Accountability according to the instructions contained in paragraph 7-3b(1).

c. (U) Instructions for preparation. The instructions contained in this chapter are substantially the same as those contained in AR 37-103. However, they have been modified to accommodate the unique nature of the ICF accounting system. The basic instructions for completing a DD Form 1081 are the same in spite of whoever initiates the transaction. When DD Form 1081 is used in conjunction with an advance of funds, the person making the advance is the one who initiates the transaction. When used for returns, the DD Form 1081 is initiated by the individual making the return.)

(1) (U) The disbursing officer's side of the form (left, top, and bottom) is for the use of the person who makes an advance of funds, receives returns of funds or subvouchers, or returns incorrect subvouchers. The agent officer's side of the form (right, top, and bottom) is used by the person who receives an advance of funds, makes a return of funds or subvouchers, or receives incorrect subvouchers that have been returned.

(2) (U) The "Transactions" section is, for the most part, self-explanatory. Columns b and c are used when making advances. Columns d and e are used when making returns. All amounts will be expressed in terms of U.S. dollars. Specific instructions for certain line entries are as follows:

(a) (U) Line 1. Show the balance in the "Total Accountability" account (ICF agent officers or custodians) or the outstanding balance of cash advances (operational personnel).

(b) (U) Line 2. Enter only currency and coin.

(c) (U) Line 3. Enter the U.S. dollar equivalent of foreign currency and coin.

(d) (U) Line 4. Self-explanatory.

(e) (U) Line 5. Enter the U.S. dollar amount of any cash collections made on either DD Form 1131 or DD Form 634 (see paras 7-9 and 7-10).

(f) (U) Line 6. Do not use.

(g) (U) **Line 7A.** Self-explanatory.

(h) (U) **Line 7B.** Do not use.

(i) (U) **Line 7C.** Enter the amount of non-U.S. Government checks (when their use is authorized), money orders, or other negotiable instruments.

(j) (U) **Lines 8 and 9.** Enter the total amount of the attached DA Forms 3697-R or DD Forms 281.

(k) (U) **Lines 10 and 11.** These lines may be used to enter transactions for which no other space has been provided (e.g., net gains or losses from foreign currency conversion transactions) or to explain information more fully contained on lines 1-9, if required. (See figs 7-8 and 7-9.)

(l) (U) **Line 12.** The total shown here should equal the amount shown on line 1, plus amounts in the "Increase" column and minus amounts in the "Decrease" column. The total represents the balance in the account after the advance or return.

(m) (U) **Dates and signatures.**

1. (U) **Agent officer.** The person who signs in this space is the person whose name appears in the upper right-hand corner of the DD Form 1081. This person may be a case officer, class A custodian, class A agent, or class B agent. He or she is the one who receives a cash advance or an incorrect subvoucher that has been returned or submits approved subvouchers (or returns cash) for credit against a previous cash advance, or is the ICF agent or custodian who returns paid subvouchers (or vouchers) to the ICF agent (or FAO) to whom he or she is accountable. This person will sign and date the DD Form 1081 on the date that he or she received the cash advance, returned the subvouchers, etc.

2. (U) **Disbursing officer.** The person who signs in this space is the person whose name appears in the upper left-hand corner of the DD Form 1081. This person may be a class A custodian, class A agent, class B agent, or FAO. He or she is the individual who makes a cash advance or returns an incorrect subvoucher, or receives subvouchers that have been submitted by case officers, subordinate ICF agents or custodians, etc. He or she will sign and date the DD Form 1081 on the date that he or she advanced the cash, received the subvoucher, etc.

d. (U) **Number of copies and distribution.**

(1) (U) DD Forms 1081 will be prepared in duplicate. The original will be retained by (or eventually returned to) the person who initiated the transaction. When the signed original cannot be returned on the same day (i.e., when the mails, courier, etc., must be used), a third (suspense) copy will be retained by the preparing person until the signed original is returned. At that time the suspense copy will be destroyed. However, in the case of the submission of subvouchers (or vouchers) transmitted through the mails, the suspense copy will remain as a permanent document in the files. It

will bear the PR number on the submission of the subvouchers. When the signed original is returned, it will contain a separate PR number, namely, the one for the decrease of "Total Accountability."

(2) (U) A return of funds or vouchers for credit against a previous advance will not be accomplished using the same DD Form 1018 on which the advance was made. Separate forms must be used for each separate transaction. Each transaction will bear a unique posting reference number. The instructions contained in AR 37-103, paragraph 15-36, do not apply to ICF.

e. (U) **Security classification.** Care will be taken to insure that DD Forms 1081 contain no classified information. However, when used in conjunction with the transmission of other documents that are classified (e.g., subvouchers), DD Forms 1081 will bear the same security classification as the most highly classified subvoucher attached; they will be properly downgraded when subvouchers are removed.

f. (U) **Sample statements of agent officer's accounts.** Figures 7-2 through 7-10 illustrate the most common types of transactions for which a DD Form 1081 is used.

(1) (U) Figure 7-2 shows a "cash" advance from an FAO to a class B agent. The advance was in the form of a U.S. Treasury check.

(2) (U) Figures 7-3 illustrates a cash advance from the class B agent to one of his or her class A agents. (Note: Class A agents and custodians do not deal directly with FAOs.)

(3) (U) Figure 7-4 illustrates an advance made by a class A agent to one of his or her custodians. This statement shows an advance of foreign currency, U.S. currency (in the form of a postal money order), and the return of an incorrect subvoucher.

(4) (U) Figure 7-5 shows an advance of foreign currency, U.S. currency, and military payment certificates to a case officer.

(5) (U) Figure 7-6 shows the return by a case officer of a previous cash advance. The case officer submitted a subvoucher of unexpended funds.

(6) (U) Figure 7-7 illustrates the way in which a DD Form 1081 would be prepared to accompany a return of subvouchers and to report a currency conversion gain. The sample shows a class A agent making returns to a class B agent. Except for the headings at the top of the form, the procedures would be the same at every echelon. Class B agents would submit vouchers (DD Forms 281) to the FAO instead of subvouchers, but the same type of entry would appear on line 8.

(7) (U) Figures 7-8 and 7-9 illustrate the type of entries that would be made on DD Forms 1081 at the time of a changeover of ICF agents or custodians. The new agent (fig 7-9) is signing for the "Total Accountability" of the old agent (fig 7-8). The sum of the amounts on lines 2, 3, and 4 represents the balance in

Cash on Hand account (DA Form 703) at the time of the changeover. The amounts shown on lines 8, 10, and 11 represent the other account balances from the Cash Blotter. (Disregard the shaded block on line 8, column b.)

(8) (U) Figure 7-10 illustrates a return of paid subvouchers and a currency conversion loss. (Note: This is a sample of a suspense copy referred to in c(1) above.)

(9) (U) For sample DD Forms 1081 illustrating the procedures to be used when making cash collections, see figures 7-23, 7-24, and 7-25.

7-5. (U) DA Form 3697-R (Subvoucher for Disbursement from Confidential Funds)

a. (U) **Purpose and use.** DA Form 3697-R (fig 7-11) is the document that will be used to explain and account for—

(1) (U) All disbursements of ICF made by ICF agent officers or custodians to settle claims.

(2) (U) Actual losses of funds (see para 4-2).

(3) (U) Losses due to currency conversion transactions (at the class B agent level only; see para 4-7).

b. (U) **General instructions for preparations.** Except for signatures and posting reference numbers, all items should be typed whenever possible.

(1) (U) **Procedures.** The following individuals will complete the indicated items of subvouchers (see fig. 7-11):

(a) (U) **ICF agent officer or custodian.** Items 1 through 6; items 25 and 26; item 27, if a check or money order is used; and item 28.

(b) (U) **Claimant.** Items 7 through 19; and item 27 (if signature is required). Claimants will attach required receipts (see para 2-2).

(c) (U) **Approving officer.** Items 20 through 24.

(2) (U) **Security classification.** Subvouchers will be classified according to their content; however, in no case will the classification be less than CONFIDENTIAL.

(3) (U) **Number of copies and distribution.** Each ICF agent or custodian who makes payments to claimants will retain one copy of each paid subvoucher for his or her files. Class A custodians will forward the original and one copy of each paid subvoucher to their respective class A agents; class A agents will retain a copy and forward the originals to their class B agents. No subvouchers will be forwarded to the FAO.

(4) (U) **Number of pages.** Whenever more than 1 page of a subvoucher is required, the certificate portion of the form will be removed from all pages except the last page. Pages will be numbered in the following way: 1 of 4, 2 of 4, etc.

(5) (U) **Overprinting.** The overprinting of a standard description in the "Itemization of Expenses" column is authorized for common types of expenditures; e.g., see paragraph 2-25.

(6) (U) *Number of claimants.* A single sub-voucher may be submitted for more than one claimant if a DD Form 115 (Military Payroll Money List), showing the names of the individual claimants and the amount claimed by each, is attached. (For use of DD Form 115, see AR 37-107.)

c. (U) *Detailed instructions for preparation.* The following paragraphs refer to the numbered items on figure 7-11:

(1) (U) *Paid by.* Grade and name of the ICF agent or custodian who will pay the claim.

(2) (U) *Title.* Title of individual named in item 1 (e.g., class A agent, class A custodian, etc.).

(3) (U) *Class A custodian control number.* Enter the letter C; then the number of the sub-voucher, beginning with number one each fiscal year, then the fiscal year. For example, C-22-77 identifies the 22d subvoucher paid by a class A custodian in fiscal year (FY) 1977. If a class B or class A agent pays a claim, this block will not be used. If a class A or B agent has several custodians, an additional letter or number may be used to identify a particular custodian; e.g., C-22-77(X).

(4) (U) *Class A agent register number.* Enter the letter A; the number of the subvoucher, beginning with number one each fiscal year, then the fiscal year. For example, A-10-78 identifies the 10th FY 78 subvoucher received by a class A agent. This subvoucher may have been paid by the class A agent (in which case it would have no class A custodian control number); or it may have been paid by one of the class A agent's subordinate custodians and forwarded to the class A agent who entered a register number without regard to the class A custodian's control number. Additional identifying letters or numbers may be required at the discretion of the class B agent; e.g., A-10-78(501).

(5) (U) *Class B agent subvoucher number.* Enter the letter B; then the number of the sub-voucher, beginning with number one each fiscal year; then the fiscal year. For example, B-106-81 identifies the 106th subvoucher received by a class B agent in FY 81. This sub-voucher may have been paid by the class B agent (in which case it would have neither a register number nor a control number); or it may have been paid by a subordinate ICF agent and forwarded to the class B agent, who entered the subvoucher number without regard to either the control number or the register number.

(6) (U) *Posting reference number.* This number corresponds to the PR number on DA Form 703 that identifies the line item entry on the Cash Blotter. Block 6 is used only by the agent or custodian whose name appears in item 1. Since the custodian is the one who actually paid the claim, the PR number refers to a specific line entry on only his or her Cash Blotter. (When subvouchers are forwarded to the class A or B agent, the accompanying DD Form 1081 will have a separate PR number.)

(7) (U) *Date of expenditure.* Enter the date on which the circumstances described in item 10 occurred. This date should coincide with the actual date the funds were expended by the claimant. In the case of claims submitted under paragraph 2-25, enter the last day of the month for which the claim is made, regardless of the submission date.

(8) (U) *Project identification.* Enter the project name, operations plan number, case number, or other appropriate identifying data for each item of expense.

(9) (U) *Expense code.* Enter the applicable item of expense code number according to the instructions in appendix C.

(10) (U) *Itemization of expenses.* Fully explain each item of expense. If required, refer to any document that contains authority for a particular expenditure. Security considerations will not bar inclusion of complete detail.

(11) (U) *Foreign currency.* Enter the amount of foreign currency expended for each item.

(12) (U) *U.S. dollars.* Enter the amount of U.S. currency expended for each item; or the U.S. dollar equivalents of foreign currency expenditures. Military Payment Certificates (MPCs) will be treated as U.S. dollars.

(13) (U) *Conversion rate used in foreign currency transactions.* Show each conversion rate used to make required computations.

(14) (U) *Total.* Enter the total of the foreign currency and U.S. dollar columns. (See para 4-6b(2).)

(15) (U) *Typed name of claimant.* Enter the true name of claimant or registered pseudonym according to AR 381-102.

(16) (U) *Title.* Enter the appropriate title (not grade); e.g., case officer, special agent, supply officer, class A custodian, etc.

(17) (U) *Unit assignment.* Self-explanatory.

(18) (U) *Signature.* Self-explanatory. Sign original only.

(19) (U) *Date of submission.* Self-explanatory.

(20) (U) *Typed name of approving officer.* Self-explanatory (see para 1-5g).

(21) (U) *Grade.* Self-explanatory.

(22) (U) *Duty position.* Self-explanatory.

(23) (U) *Signature.* Self-explanatory. Sign original only.

(24) (U) *Date of approval.* Self-explanatory.

(25) (U) *Amount.* Enter the amount of funds paid to the claimant. Claimants should be paid in the type of currency expended when possible. If paid in a foreign currency, enter the amount of foreign currency and the U.S. dollar equivalent. This amount will normally be the same as the amount shown in item 14; however, it may be smaller if the approving officer has disapproved a portion of the claim.

(26) (U) *Date of payment.* Self-explanatory.

(27) (U) *Signature or check number.* Signature is required when the claimant is paid in cash or when the amount of the claim is being deducted from a previous cash advance.

(28) (U) *Downgrading instructions.* Sub-vouchers are subject to the General Declassification Schedule of Executive Order 11652. If the subvoucher has been classified CONFIDENTIAL, enter "AR 381-141" in the "classified by" space and "OADR" in the "declassify on" space (see fig 7-12 through 7-17). If a subvoucher warrants a higher classification, then enter the title of the individual who has original authority to grant the applicable security classification. Regardless of the classification, the individual with original classification authority will determine the declassification date. A specific date must be entered when one can be determined.

d. (U) *Examples.* The various examples shown on the figures listed below illustrate correctly prepared subvouchers for several common types of expenditures. Samples of receipts and other attachments are not included; however, typical references are made to them on the sample subvouchers.

(1) (U) *Figure 7-12.* This subvoucher illustrates claims for expenditures for contact expenses, agent pay, a gift, a transcript fee, and minor operational expenditures (see para 2-25). Payment was made by a class A custodian.

(2) (U) *Figure 7-13.* This figure illustrates acceptable methods for claiming expenditures for an overt official contact and a bilateral payment. Payment was made by a class A agent.

(3) (U) *Figure 7-14.* This subvoucher contains sample entries showing the purchase of incentives and intelligence property; note the Intelligence Property Book Officer's Certificate (per AR 381-143). Payment was made by a class B agent. The incentives were paid for with a check; the supply officer was reimbursed in cash for the radio.

(4)

(5) (U) *Figure 7-16.* This subvoucher illustrates the proper way to account for an actual loss of funds (see para 4-2). No other claims will be submitted on any subvoucher used to report an actual loss of funds.

(6) (U) *Figure 7-17.* This figure is an example of the way in which class B agents would account for foreign currency conversion losses (see para 4-7). No other expenditures will be accepted.

7-6. (U) SF 1164 (Claim for Reimbursement for Expenditures on Official Business)

a. (U) *Purpose and use.* SF 1164 (fig 7-18) will be used to support claims for reimbur-

ment for local travel expenses authorized under provisions of paragraph 2-9 that cannot be explained in detail on the face of the subvoucher (DA Form 3697-R); it will be attached to the subvoucher (DA Form 3697-R) claiming reimbursement. An SF 1164 will not be used to claim telephone or telegraph charges payable from ICF (see paras 2-15 and 2-25).

b. (U) *Instructions for preparation.* When SF 1164 is used, the DA Form 3697-R, to which it is attached, need contain no further information in the "Itemization of Expenses" column, other than a reference to the SF 1164; only the total amount from the SF 1164 will be shown on the subvoucher. (See fig 7-15 for an example of a subvoucher to which an SF 1164 would be attached.) The SF 1164 may be handwritten if completely legible and will be completed in the following way:

(1) (U) *Item 1.* Enter the ICF custodian's or agent's control number, register number, or subvoucher number. This number appears on the front of the DA Form 3697-R.

(2) (U) *Item 2.* Enter the applicable posting reference number (same PR number as DA Form 3697-R to which attached).

(3) (U) *Item 3.* Do not use.

(4) (U) *Item 4.* Enter the unit to which the claimant is assigned.

(5) (U) *Item 5.* Self-explanatory.

(6) (U) *Item 6.* Disregard instructions on the use of letter codes (a) or (b). Use descriptive entries showing the mode of travel as shown in items 7 through 10.

(7) (U) *Item 7.* This is an example of the type of entry required to claim reimbursement for expenses incurred in the official use of a privately owned vehicle (POV). The \$2.40 was computed by multiplying the number of miles (20) by the mileage rate (12c). Note: Consult the JTR for currently authorized rates. The 15 cents is for an authorized toll; e.g., highway, bridge, tunnel, etc.

(8) (U) *Item 8.* This expenditure is for the return trip (see item 7).

(9) (U) *Item 9.* Self-explanatory.

(10) (U) *Item 10.* Self-explanatory.

(U) Note: If an expenditure was made in a foreign currency, show the U.S. dollar equivalent of the expenditure in the "Amount Claimed" column. Show currency conversions in item 17. Reimbursement may be made in U.S. currency for minor travel expenditures even though foreign currency was actually spent by the claimant. However, if foreign currency is used to pay the claim, then conversions will be made on the DA Form 3697-R in the usual way (see para 7-5c(13)).

(11) (U) *Item 11.* Enter the column totals and the "Grand Total." The "Grand Total" is the only amount that will be placed on the subvoucher unless both U.S. and foreign currency are used to pay the claim. In that case, the amount of each type of currency must be shown on the subvoucher.

(12) (U) *Item 12.* Do not use.

(13) (U) *Item 13.* Do not use.

(14) (U) *Item 14.* Enter the same date used in item 19 of the DA Form 3697-R (see fig 7-11). The claimant will sign in the space provided.

(15) (U) *Item 15.* Date and sign if the transaction is reducing a cash advance, otherwise, leave blank.

(16) (U) *Item 16.* Do not use.

(17) (U) *Item 17.* Accounting classifications are not used on SF 1164 for ICF expenditures. Use this space to compute currency conversions or to explain any item requiring clarification.

c. (U) *Number of copies.* SF 1164 will be prepared in one copy.

d. (U) *Security classification.* Classify SF 1164 according to content. Place applicable downgrading instructions.

7-7. (U) DD Form 281 (Voucher for Emergency or Extraordinary Expense Expenditures)

a. (U) *Purpose and use.* DD Form 281 (figs 7-19 and 7-20) will be used by ICF class B agents (and certain special custodians) to account for all expenditures of class A agents and custodians. When properly certified, FAOs will accept DD Forms 281 as evidence of valid expenditures made by their appointed ICF class B and A agents.

b. (U) *General instructions.* The instructions contained in this chapter pertain to all ICF class B agents and to the FAOs to whom they are appointed.

(1) (U) *Number of copies.* An original will be prepared on DD Form 281; four copies will be prepared on DD Form 281a (Memorandum Copy). Additional copies may be required by local FAOs.

(2) (U) *Object class code.* To preserve secrecy, all expenditures of ICF paid on DD Form 281 will be charged to object class 2570. With the exception of the appropriate accounting classification (fund cite), no details or explanation of expenditures, or object class codes other than 2570, will be shown on either the front or reverse of DD Forms 281 or 281a.

(3) (U) *Security classification.* Vouchers will be prepared in such a way that they do not contain information requiring a security classification. The copy retained in the ICF class B agent (or special custodian) files will bear the same security classification as the most highly classified subvoucher attached.

(4) (U) *Supporting documents.*

(a) (U) *COA letter.* The initial voucher for each fiscal year will have attached to it two photostatic copies of the annual COA letter referred to in paragraph 1-5a. Subsequent vouchers citing ICF will refer to the first voucher to which these copies are attached in the following way:

Authority for expenditure of contingency funds under operation and maintenance, Army FY _____ is filed with disbursing officer voucher (DOV).

Number _____ dated _____, in the accounts of _____, symbol _____.

(b) (U) *Subvouchers (DA Forms 3697-R).* The original copies of all subvouchers, along with all required receipts, certificates, and any other information necessary to explain fully the expenditures will be forwarded along with all copies of the voucher (DD Forms 281 and 281a) to the C&AO. After he or she has reviewed the subvouchers, the C&AO will certify that expenditures were necessary for confidential military purposes; the voucher is correct and properly substantiated; the payment itself is proper; and the funds charged are applicable.

(5) (U) *Certification required.* Only the CAO (or alternate) may certify DD Forms 281 and DD Forms 281a (see paras 1-5e (2), (3), and (4), and 1-5f). The certification will not be accomplished until the CAO (or alternate) has determined that ICF is appropriate in accordance with paragraphs 1-4 and 2-1. In addition to the completion of items 16, 17, and 18 on DD Form 281, the following certificate will be placed on all copies of DD Forms 281a (see fig. 7-20): "I certify that the expenditures shown on this voucher were necessary for confidential military purposes, that the voucher is correct and properly substantiated, that the payment itself is proper, and the funds charged are applicable."

(Signature required on all copies)

Typed Grade and Name of C&AO

(6) (U) *Distribution.* The class B agent will forward the original (with the accompanying DD Form 1081) and all copies to the FAO. DA Forms 3697-R will not be forwarded to the FAO. The class B agent may retain a suspense copy. After completion of items 1 and 3 on all copies, the FAO will make the following distribution:

(a) (U) The original (DD Form 281) will be sent by the FAO, with his or her accounts, to his or her serving accounts office (e.g., U.S. Army Finance Support Agency). SF 1034 will no longer be used to account for ICF.

(b) (U) One copy (DD Form 281a) will be returned in the FAO files.

(c) (U) One copy will be used by the FAO for processing "Transactions for Others."

(d) (U) One copy will be sent to HQDA (DAMI-PBM), WASH DC 20310-1030.

(e) (U) One copy will be returned to the class B agent. All applicable subvouchers (DA Forms 3697-R) will then be attached to this copy of the DD Form 281a for retention in the ICF class B agent (or special custodian) files.

(f) (U) *Specific instructions for preparation of DD Form 281 (fig 7-19).*

(1) (U) *Item 1.* Disbursing Officer Voucher (DOV) numbers are assigned by the FAO.

(2) (U) *Item 2.* The bureau voucher number will be assigned by the class B agent. He or she will number vouchers sequentially beginning with number one each fiscal year; e.g., 1-83.

2-83, etc. Posting reference numbers may also be placed in this space.

(3) (U) Item 3. This item will be completed by the paying FAO; this space is often called the "Brief Block."

(4) (U) Item 4. Enter the location of the unit to which the class B agent is assigned.

(5) (U) Item 5. Enter the date the voucher was prepared.

(6) (U) Item 6. Enter the name and grade of the class B agent.

(7) (U) Item 7. Enter the class B agent's unit and address.

(8) (U) Item 8. Self-explanatory.

(9) (U) Item 9. Enter the amount, in U.S. dollars only, of each appropriation charged in item 10.

(10) (U) Item 10. Enter the applicable accounting classification(s) (fund cite) and the required reference to the annual letter of authority. On the first voucher for each fiscal year, instead of referring to the letter of authority, enter the following statement:

"Letter of authority for expenditure of contingency funds under operations and maintenance, Army, FY is attached."

(11) (U) Item 11. Enter the total of all amounts in item 9. This total must include the total amount of all attached subvouchers.

(12) (U) Item 12. Enter the date the voucher was signed by the class B agent.

(13) (U) Item 13. Enter the class B agent's name, etc.

(14) (U) Item 14. The class B agent will sign in this space.

(15) (U) Item 15. The certifying and approving officer (or alternate) will enter the amount of funds he or she has approved for payment after having reviewed all pertinent subvouchers. In no instance may this amount exceed the amount shown in item 11.

(16) (U) Item 16. Enter the date the certifying and approving officer signs the voucher.

(17) (U) Item 17. Self-explanatory.

(18) (U) Item 18. Self-explanatory. Note: The CAO may not be the payee.

(19) (U) Item 19. Not used.

(20) (U) Item 20. Not used.

(21) (U) Item 21. Self-explanatory.

(22) (U) Item 22. Self-explanatory.

(23) (U) Item 23. Self-explanatory.

(24) (U) Item 24. Self-explanatory.

(25) (U) Item 25. Self-explanatory.

(26) (U) Item 26. Self-explanatory. Note: All copies will be signed.

d. (U) Instructions for preparing of DD Form 281a, Memorandum Copy (fig 7-20).

(1) (U) Items 1 through 11 and 21 through 26 are carbon copies of DD Form 281. The certificate required by b(5) above will be added to item 10 on all copies of DD Form 281a.

(2) (U) Items 12 through 20 are omitted. Preassembled manifold carbon sets make this

procedure easier. If manifold sets cannot be obtained, separate forms and regular carbons will be used..

7-8. (U) DA Form 2362-R (Subsidiary Currency Ledger)

a. (U) Purpose and use. Subsidiary Currency Ledgers (fig 7-21) are used to record currency transactions when more than one type of currency is kept on hand or when only foreign currency is kept. A separate ledger will be maintained, on a fiscal year basis, for each type of currency used, and for each different exchange rate of a particular foreign currency (see also par 4-4).

b. (U) Instructions for completion. An explanation of the sample entries shown on figure 7-21 is as follows:

(1) (U) Items 1-5. Self-explanatory.

(2) (U) Item 6. This entry shows the balance brought forward from a previous page.

(3) (U) Item 7. This entry indicates that 5,125 pesos were paid to claimant Jones, using a DA Form 3697-R (subvoucher), on 5 October; the posting reference (PR) number for this payment is PR 126. (The entry on the Cash Blotter for PR 126 would be as follows: Decrease Cash on Hand \$1,281.25 (the U.S. dollar value of 5,125 pesos); increase Paid Vouchers on Hand \$1,281.25.)

(4) (U) Item 8. This entry indicates that 1,000 pesos were advanced to Lopez, using DD Form 1081, on 12 October. (The corresponding Cash Blotter entry would be as follows: Decrease Cash on Hand \$250; increase Cash Advances \$250.)

(5) (U) Item 9. This entry indicates that the ICF agent or custodian purchased 10,000 pesos at an exchange rate of 4 pesos equal \$1 in U.S. currency. No PR number exists because no accounts on the Cash Blotter were changed by this transaction. (U.S. currency was exchanged for foreign currency, but the total U.S. dollar balance in the "Cash on Hand" account remained unchanged.)

(6) (U) Item 10. This entry shows that Lopez returned 374 pesos (\$93.50 U.S.) of the 1,000 pesos previously advanced to him. (PR 150 on the Cash Blotter would be as follows: Increase Cash on Hand \$93.50; decrease Cash Advances \$93.50. If, at the same time Lopez also turned in a subvoucher for the balance of his or her cash advance, i.e., for 626 pesos (\$156.50 U.S.), the entry for PR 150 would be as follows: increase Cash on Hand \$90.50; increase Paid Vouchers on Hand \$156.50; decrease Cash Advances \$350.00. These entries would all be made on the same line on the Cash Blotter and, therefore, they would all have the same PR number.)

c. (U) Security classification. Subsidiary currency ledgers will be classified according to the information contained on them. Appropriate downgrading instructions will be placed on the ledgers.

7-9 (U) DD Form 1131 (Cash Collection Voucher)

a. (U) Purpose. The Cash Collection Voucher (fig 7-22) establishes formal accountability for all cash collections resulting from one or more of the following transactions:

(1) (U) Overpayment of claims. These usually result from computation errors made on sub-vouchers (DA Forms 3697-R) that were not corrected before payment and submission of vouchers (DD Forms 281). (An incorrect subvoucher discovered before submission of the DD Form 281 should be returned for correction of the error. A formal cash collection will not be made in this case.) (See also para B-3e(2)(b).)

(2) (U) Ultimate disapproval of previously paid claims. Again, a formal cash collection would be made only if payment were disapproved after the DD Form 281 had been submitted. Such situations usually occur as the result of a recommendation made by an auditor or inspecting officer.

(3) [REDACTED]

(4) [REDACTED]

(5) (U) Refunds of deposits. (See para 2-23c.)

(6) [REDACTED]

(7) (U) Accumulated net gains resulting from foreign currency conversion transactions. (See para 4-7.)

b. (U) Use. A Cash Collection Voucher (DD Form 1131) will be used only at the ICF class B agent level. The class B agent will prepare DD Forms 1131 for those cash collections made either by himself or herself or by any of his or her subordinate class A agents or custodians. Methods of accounting for all types of cash collections below the class B agent level, along with procedures for reporting them, are contained in g below.

c. (U) Number of copies and distribution. An original and three copies will be prepared and forwarded to the FAO. After the FAO has assigned the disbursing office voucher number, a copy will be returned to the class B agent for his or her files. The original and remaining two copies are for use by the FAO.

d. (U) Security classification. DD Forms 1131 will be prepared in such a way that they do not require a security classification (see e(12) below). Details concerning cash collections, including classified data, will not be forwarded to the FAO but will be filed with the class B agent's copy of the voucher.

e. (U) Instructions for preparation (see fig 7-22).

(1) (U) Item 1. For use by the FAO.

(2) (U) Item 2. Enter the cash collection voucher beginning with one, each fiscal year;

e.g., CCV-1-79, CCV-2-79, etc. PR numbers may also be entered in this space.

(3) (U) Item 3. Enter the class B agent's unit of assignment and its location.

(4) (U) Item 4. Enter the name, title, and signature of class B agent.

(5) (U) Item 5. Enter the date the voucher is submitted to the FAO.

(6) (U) Item 6. Enter the name and location of the finance officer to which the voucher is being submitted.

(7) (U) Item 7. Enter the name, grade, and title of the FAO; the FAO will sign in this space.

(8) (U) Item 8. Enter the FAO Disbursing Station Symbol Number (DSSN).

(9) (U) Item 9. For use by the FAO.

(10) (U) Item 10. Enter the inclusive dates of the period for which collections are being submitted.

(11) (U) Item 11. Enter the date each collection was received at the class B agent level.

(12) (U) Items 12 and 14. Disregarding columnar lines, enter a description of each collection *in the following way only*:

(a) (U) For overpayment or disallowance of claims, or refunds of deposits, enter: Overpayment on DOV number _____, (date of DD Form 281), in the accounts of (Name and grade of FAO), (DSSN). In item 14, enter the original accounting classification (fund cite). The DOV Number and accounting classification will be taken from the DD Form 281 that included the overpaid or disallowed subvoucher or the subvoucher on which the original payment of the recovered security deposit was made.

(b) [REDACTED]

(c) For proceeds derived from the sale of intelligence property originally purchased with ICF, enter: Income derived from the sale of surplus property used in classified activities. In item 14, enter: RAN 212649 US.

(d) (U) For accumulated net gains resulting from foreign currency conversion transactions, enter: Net gains on transactions in foreign currency during the period _____ to _____ In item 14, enter RAN 21R1680 U.S.

(13) (U) Items 13 and 15 are self-explanatory; however, only US dollar values will be used.

f. (U) Effect on Total Accountability. The turn-in of a cash collection is actually a paper transaction. An ICF agent or custodian who received a collection will not turn in the cash. The agent or custodian will retain it and account for it in the same way as the receipt of a cash advance from the individual to whom he or she is accountable. Since cash collections eventually increase the "Total Accountability" account of the agent or custodian making the collection,

a corresponding increase must also occur in the "Total Accountability" account of the ICF agent (or FAO) to whom he or she is accountable. For this reason, actual collections should be reported immediately. (Currency conversion gains or losses should be reported by class A agents and custodians along with regular sub-voucher submissions.) The following paragraphs explain the way in which collections should be reported and the correct method of increasing Total Accountability.

g. (U) *Illustrations of cash collections procedures.* The sequence of events portrayed in the following examples traces each collection from the point of collection (which can actually occur at any custodian or agent level) to the FAO. Illustrated are Cash Blotter entries and sample DD Forms 1081. (All Cash Blotter postings have actually been made on the sample Cash Blotters in app D.) Frequent references are made to DD Form 634; this is the form that will be used instead of DD Form 1131 to report cash collections below the class B agent level. Specific instructions for the use and preparation of DD Form 634 are contained in paragraph 7-10. **5 USC 552 (c) (1)**

(1) [REDACTED]

(2) (U) The custodian would then post an increase of \$450 to his or her "Cash on Hand" account. The custodian would also post an increase to the proper Subsidiary Currency Ledger. The Cash Blotter is now temporarily out of balance; the "Total Accountability" is understated by \$450. It will be corrected later.

(3) (U) The custodian would then forward the DD Form 634 to his or her class A agent.

(4) (U) When the class A agent receives the DD Form 634, the agent will post an increase of \$450 to the "Cash Advances" account on his or her own Cash Blotter. (The agent *will not* increase "Cash on Hand" since he or she does not have the cash.) The agent will then prepare a DD Form 1081 increasing the custodian's Total Accountability by \$450 (see fig 7-23). The agent will forward the original and one copy of the DD Form 1081 to the custodian without delay.

(5) (U) When the custodian receives the DD Form 1081 from the class A agent, the custodian will balance his or her Cash Blotter by increasing his or her "Total Accountability" account by \$450. The custodian will sign both copies of the DD Form 1081 and return the original to the class A agent.

(6) [REDACTED]

(7) (U) The A agent would then post an increase of \$364.11 to his or her "Cash on Hand" account. The agent would also post an increase to the appropriate Subsidiary Currency Ledger.

The class A agent's Cash Blotter is temporarily out of balance; his or her "Total Accountability" account is understated by \$814.11 (\$450 resulting from the increase to "Cash Advances," and \$364.11 resulting from the increase to "Cash on Hand"). It will be corrected later.

(8) (U) The class A agent would then forward the DD Forms 634 (both the one he or she prepared, and a copy of the one he or she received from his or her custodian), to the class B agent. If the class A agent had made no collections at his or her own level, the class A agent would report to the class B agent only those collections forwarded by the custodian.

(9) (U) When the class B agent receives DD Forms 634 from the class A agent, the class B agent will post an increase of \$814.11 to the "Cash Advances" account on his or her Cash Blotter. (The class B agent *will not* increase "Cash on Hand" since he or she does not have the cash.) The class B agent will then prepare a DD Form 1081 increasing the class A agent's total accountability by \$814.11 (see fig 7-24). The class B agent will forward the original and one copy of the DD Form 1081 to the class A agent without delay.

(10) (U) When the class A agent receives the DD Form 1081 from the class B agent, the class A agent would balance his or her Cash Blotter by increasing the "Total Accountability" account by \$814.11. The class A agent will sign both copies of the DD Form 1081 and return the original to the class B agent.

(11) (U) Assume the class B agent also made a collection of \$8.10 at his or her own level as a result of the ACSI's ultimate disapproval of a previously paid claim. The class B agent would prepare the required DD Form 634. Assume the class B agent also accumulated \$0.06 in net gains as a result of foreign currency conversion transactions.

(12) (U) The class B agent would post an increase of \$8.10 to his "Cash on Hand" account. The accumulated net gains already appear in the various subsidiary accounts, hence the only posting pertaining to the gains will be included in the increase to "Total Accountability" when the Cash Blotter is eventually balanced. An increase would also be posted to the proper subsidiary currency ledger if required. The class B agent's Cash Blotter is now temporarily out of balance; his or her "Total Accountability" account is understated by \$822.27 (\$814.11 as the result of the increase to "Cash Advances," \$8.10 as the result of the increase to "Cash on Hand," and \$0.06 resulting from *net* gains).

(13) (U) Next, the class B agent would prepare the cash collection voucher (Fig 7-22) based upon the information contained on all DD Forms 634. The class B agent will also add the currency conversion gains.

(14) (U) The class B agent would also prepare a DD Form 1081 (fig 7-25) to accompany the DD Form 1131, which will be submitted to the FAO. *No DD Forms 634 will be*

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sent to the FAO. If the class B agent had made no collections at his or her own level, the agent would have listed on the DD Form 1131 only those collections forwarded by the class A agent and custodian, and any accumulated net gains.

(15) (U) When the FAO accepts the cash collection voucher, and signs the class B agent's DD Form 1081, the class B agent would then balance his Cash Blotter by posting an increase of \$822.27 to his "Total Accountability" account. (Note: The PR numbers in the upper righthand corner of the sample DD Forms 1081 refer to the postings of the increases to the "Total Accountability" accounts of the persons who received the DD Forms 1081.)

(16) (U) A number of the steps illustrated in (1) through (15) above would be omitted depending upon the level at which the collection was made. However, the following axioms will remain constant:

(a) (U) The "Cash on Hand" account will be increased only by the agent or custodian who actually made the cash collection and has the cash in his or her possession.

(b) (U) Every other account through which the cash collection passes will show the cash collection as a cash advance to the agent or custodian who reported it.

(c) (U) Only class B agents will prepare DD Forms 1131.

(d) (U) DD Forms 634 will never be forwarded to FAOs.

(e) (U) ICF agents and custodians will increase their "Total Accountability" accounts only after they have received signed DD Forms 1081 from the persons to whom they are accountable.

7-10 (U) DD Form 634 (Receipt for Miscellaneous Collections)

a. (U) Use. DD Form 634 (figs 7-26 and 7-27) will be used by—

(1) (U) Class A agents and custodians (in lieu of DD Form 1131) to account for all cash collections (excluding currency conversions); and

(2) (U) Class B and A agents and class A custodians to acknowledge receipt of cash remittance for any of the reasons enumerated in paragraph 7-9a (1) through (6).

b. (U) Number of copies and distribution.

(1) (U) The original will be given to the person who turns in the cash to the ICF agent or custodian. It serves as a personal receipt.

(2) (U) One copy will be retained in the files of the class B or A agent or class A custodian making the collection.

(3) (U) If the collection resulted from the sale of intelligence property, a copy will be forwarded to the intelligence property book officer.

(4) (U) Additional copies will be prepared so that each agent whose account is affected by the transaction may retain a copy. Copies of DD Forms 634 will not be forwarded to FAOs.

c. (U) Security classification. *The original will contain no classified information.* After the required explanation has been added to the other copies (see d below), they will be classified (or not) according to their content; appropriate downgrading instructions will be placed thereon.

d. (U) Instructions for preparation (see fig 7-26 and 7-27).

(1) (U) Item 1. Enter a brief description of the transaction; enter the posting reference number on all copies.

(2) (U) Item 2. Enter the date the funds were received by the ICF agent or custodian.

(3) (U) Item 3. Enter the amount, in U.S. dollars only. If foreign currency was actually collected, show conversions in item 9.

(4) (U) Item 4. Enter the unit or organization of the ICF agent or custodian making the collection. If this information is classified, it should be omitted from the original.

(5) (U) Item 5. Check the block marked "Received in Cash of" in all instances, even if the remittance was made by check. Do not use the other block.

(6) (U) Item 6. On the original and all copies, enter the name only of the case officer, special agent, or other member of the unit who turned in the cash to the ICF agent or custodian. On the copies only, add the name of the individual (or firm) from whom the cash was received, and the title of the person who turned in the cash. If a bill of sale or other evidence of the transaction was used, attach one copy to each copy of the DD Form 634.

(7) (U) Item 7. Self-explanatory.

(8) (U) Item 8. On the original and all copies, enter a brief, unclassified description of the reason for the collection. On the copies only, add a complete description of the transaction; identify operational plans (OPLAN), projects, original subvouchers (if any), etc., as shown on figure 7-27. If more space is required, continue in item 9 or on the reverse.

(9) (U) Item 9. Show currency conversions if foreign currency is involved. Class B agents will enter corresponding cash collection voucher numbers in this space. Show intelligence property book postings.

(10) (U) Item 10. Enter the name and title of the ICF agent or custodian making the collection. If the title "ICF class B or class A agent or class A custodian" would create a security problem, omit it from the original.

(11) (U) Item 11. The ICF class B or A agent or class A custodian making the collection will sign in this space.

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UNCLASSIFIED

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(Not Classified Unless Data Entered)

INTELLIGENCE CONTINGENCY FUND CASH BLOTTER

For use of this form, see AR 381-141; the proponent agency is the Office of the Assistant Chief of Staff for Intelligence.

DA FORM 703
JAN 73

REPLACES EDITION OF 1 SEP 60 WHICH MAY BE USED.

Classified by

Figure 7-1. (U) Sample of a DA Form 703 (Cash Blotter)

UNCLASSIFIED

Declassify on OADR

(Not Classified Unless Data Entered)

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Figure 7-1. (U) Sample of DA Form 703 (Cash Blotter)—Continued

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT				(PR 192)
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/ APO number) and Telephone number.)		
F. A. OLSEN, LTC, FC USARNORTH Finance & Accounting Officer APO New York 07307 DSSN 2242		BART B. BEAN, MAJ, GS 051-03-3336 ICF Class B Agent Officer OACoFS, G-2, HQ USARNORTH APO 07307 Phone: 2-7466		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD		\$36,812.98		
2. U. S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS (#3,662,005)	\$10,000.00			
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$46,812.98		
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
20 Jan 78	F. Q. Olsen	20 Jan 78	Bart B. Bean	
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	

DD FORM 1081

REPLACES EDITION OF 1 DEC 57 WHICH IS OBSOLETE.

Figure 7-2. (U) Sample of a completed DD Form 1081, cash advance to class B agent

28 MARCH 1986 UPDATE • AR 381-141

UNCLASSIFIED

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT (PR 220)			
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. F. A. OLSEN, LTC, FC USARNORTH Finance & Accounting Officer APO New York 07307 S/N 2242 BY: BART B. BEAN, MAJ, GS ICF Class B Agent OACofS, G-2, HQ USARNORTH APO New York 07307		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code, APO number and Telephone number.) AMOS A. AVERY, CPT, MI 662-99-7787 ICF Class A Agent Officer HQ 63d MI Group APO 07305 Phone: 772-6600	
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT			
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d
1 BALANCE FORWARD		\$11,041.88	
2 U.S. DOLLARS			
3 FOREIGN CURRENCY			
4 MILITARY PAYMENT CERTIFICATES			
5 COLLECTIONS			
6 DEPOSITS			
7 NEGOTIABLE INSTRUMENTS			
A TREASURY CHECKS (#3,662,116)	\$2,500.00		
8 MILITARY PAYMENT ORDERS			
C. OTHER (Specify)			
9 PAID VOUCHERS			
10 INCORRECT VOUCHERS RETURNED			
11			
12 TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$13,541.88	
STATEMENTS			
DISBURSING OFFICER		AGENT OFFICER	
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.	
DATE 28 Jan 78	SIGNATURE OF DISBURSING OFFICER Bart B. Bean	DATE 28 Jan 78	SIGNATURE OF AGENT OFFICER Amos A. Avery
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER		<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER

DD FORM 1 MAY 75 1081

REPLACES EDITION OF 1 DEC 77 WHICH IS OBSOLETE.

Figure 7-3. (U) Sample of a completed DD Form 1081, cash advance to class A agent

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT (PR 246)				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. F.A. OLSEN, LTC, FC USARNORTH Finance & Accounting Officer APO 07307 S/N 2242		AGENT OFFICER'S NAME, GRADE, RANK, UNIT ADDRESS (Include ZIP Code, APO number and telephone number.) CECIL C. CUSTIS, CWO-2 001-10-2036 ICF Class A Custodian Det Q, 63d MI Gp APO New York 07301 Phone: 662-7110 (EXT 5601)		
BY: AMOS A. AVERY, CPT, MI ICF Class A Agent Officer HQ, 63d MI Gp APO 07305				
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD		\$3,316.12		
2. U.S. DOLLARS				
3. FOREIGN CURRENCY (400 M @ 2.016)	\$198.41			
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
8. TREASURY CHECKS				
9. MILITARY PAYMENT ORDERS				
C. OTHER (Specify) (MO #668,204)	500.00			
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED (#116)	62.45			
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$4,076.98		
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE 29 Jan 78	SIGNATURE OF DISBURSING OFFICER <i>Amos A. Avery</i>	DATE 31 Jan 78	SIGNATURE OF AGENT OFFICER <i>Cecil C. Custis</i>	
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	

DD FORM 1 MAY 75 1081

REPLACES EDITION OF 1 DEC 57 WHICH IS OBSOLETE.

Figure 7-4. (U) Sample of a completed DD Form 1081, cash advance to class A custodian

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT (PR 252)				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.	AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code, APO number and Telephone number.)			
CECIL C. CUSTIS, CWO-2 ICF Class A Custodian Det Q, 63d MI Gp APO 07301	CHARLES OFFERMAN C/O Det Q			
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD		-0-		
2. U.S. DOLLARS	\$10.00			
3. FOREIGN CURRENCY	74.40			
4. MILITARY PAYMENT CERTIFICATES	50.00			
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$134.40		
STATEMENTS				
DISBURSING OFFICER	AGENT OFFICER			
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER			
1 Feb 78	Cecil C. Curtis			
DATE	SIGNATURE OF AGENT OFFICER			
1 Feb 78	Charles Offerman			
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER			

DD FORM 1081
1 MAY 75

REPLACES EDITION OF 1 DEC 57 WHICH IS OBSOLETE.

Figure 7-5. (U) Sample of a completed DD Form 1081, cash advance to case officer

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT (PR 271)				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.	AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code, APO number, and Telephone number.)			
CECIL C. CUSTIS, CWO-2 ICF Class A Custodian Det Q, 63d MI Gp APO 07301	CHARLES OFFERMAN C/O Det Q			
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD				\$134.40
2. U.S. DOLLARS			\$ 2.00	
3. FOREIGN CURRENCY			24.80	
4. MILITARY PAYMENT CERTIFICATES			5.00	
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS			102.60	
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER				-0-
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
<input checked="" type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
9 Feb 78	Cecil C. Custis	9 Feb 78	Charles Offerman	

DD FORM 1081
1 MAY 75

REPLACES EDITION OF 1 DEC 57 WHICH IS OBSOLETE.

Figure 7-6. (U) Sample of a completed DD Form 1081, return of cash advance by case officer

28 MARCH 1986 UPDATE • AR 381-141

UNCLASSIFIED

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT (PR 284)			
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. F.A. OLSEN, LTC, FC USARNORTH Finance & Accounting Officer APO New York 07307 S/N 2242 BY: BART B. BEAN, MAJ, GS ICF Class B Agent OACoFS, G-2, HQ USARNORTH APO New York 07307		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/ APO number and Telephone number.) AMOS A. AVERY, CPT, MI 662-99-7787 ICF Class A Agent Officer HQ, 63d MI Group APO New York 07305 Phone: 772-6600	
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT			
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d
1 BALANCE FORWARD			\$13,541.88
2 U.S DOLLARS			
3 FOREIGN CURRENCY			
4 MILITARY PAYMENT CERTIFICATES			
5. COLLECTIONS			
6. DEPOSITS			
7 NEGOTIABLE INSTRUMENTS			
A TREASURY CHECKS			
B MILITARY PAYMENT ORDERS			
C OTHER (Specify)			
8 PAID VOUCHERS (1194 to 1226)			\$2,612.49
9 INCORRECT VOUCHERS RETURNED			
10 Net gain due to exchanges	\$0.21		
11			
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER			\$10,929.60
STATEMENTS			
DISBURSING OFFICER		AGENT OFFICER	
<input type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER		<input type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER
<input checked="" type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.	
DATE 19 Feb 78	SIGNATURE OF DISBURSING OFFICER <i>Bart B. Bean</i>	DATE 15 Feb 78	SIGNATURE OF AGENT OFFICER <i>Amos A. Avery</i>

DD FORM 1 MAY 75 1081

REPLACES EDITION OF 1 DEC 57 WHICH IS OBSOLETE.

Figure 7-7. (U) Sample of a completed DD Form 1081, return of subvouchers; conversion gain

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT (PR 300)				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. F.A. OLSEN, LTC, FC USARNORTH Finance & Accounting Officer APO New York 07307 S/N 2242 BY: BART B. BEAN, MAJ, GS ICF Class B Agent OACoFS, G-2, HQ USARNORTH APO New York 07307		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/APO number) and Telephone number. AMOS A. AVERY, CPT, MI 662-99-7787 ICF Class A Agent Officer HQ, 63d MI Gp APO 07305 Phone: 772-6600		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD				\$10,929.60
2. U.S. DOLLARS (ON HAND)			\$ 895.00	
3. FOREIGN CURRENCY " "			1,775.20	
4. MILITARY PAYMENT CERTIFICATES " "			204.00	
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS: A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS (ON HAND)			1,842.90	
9. INCORRECT VOUCHERS RETURNED				
10. Cash Advances			6,212.50	
11. Paid Vouchers in Transit			-0-	
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER				-0-
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
CHANGEOVER OF CLASS AGENTS		<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
22 Feb 78	Bart B. Bean	22 Feb 78	Amos A. Avery	

DD FORM 1081
1 MAY 75

REPLACES EDITION OF 1 DEC 57 WHICH IS OBSOLETE.

Figure 7-8. (U) Sample of a completed DD Form 1081, changeover of ICF agents (old agent)

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT (PR 301)			
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. F.A. OLSEN, LTC, FC USARNORTH Finance & Accounting Officer APO New York 07307 S/N 2242 BY: BART B. BEAN, MAJ, GS ICF Class B Agent OACofS, G-2, HQ USARNORTH APO New York 07307		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/ APO number/ and Telephone number.) ALICE A. AHEARN, CPT, MI 201-33-5505 ICF Class A Agent Officer HQ, 63d MI Group APO New York 07305 Phone: 772-6600	
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT			
TRANSACTIONS	INCREASE (Received by Agent)	BEGINNING BALANCE (In Agent's Account)	DECREASE (Turned in by Agent)
1. BALANCE FORWARD		-0-	
2. U.S. DOLLARS (ON HAND)	\$ 895.00		
3. FOREIGN CURRENCY " "	1,775.20		
4. MILITARY PAYMENT CERTIFICATES" "	204.00		
5. COLLECTIONS			
6. DEPOSITS			
7. NEGOTIABLE INSTRUMENTS			
A. TREASURY CHECKS			
B. MILITARY PAYMENT ORDERS			
C. OTHER (Specify)			
8. PAID VOUCHERS (ON HAND)	1,842.90		
9. INCORRECT VOUCHERS RETURNED			
10. CASH ADVANCES	6,212.50		
11. PAID VOUCHERS IN TRANSIT	-0-		
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$10,929.60	
STATEMENTS			
DISBURSING OFFICER	AGENT OFFICER		
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.	
DATE 22 Feb 78	SIGNATURE OF DISBURSING OFFICER Bart B. Bean	DATE 22 Feb 78	SIGNATURE OF AGENT OFFICER Alice A. Ahearn
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER

DD FORM 1 MAY 75 1081

REPLACES EDITION OF 1 DEC 57 WHICH IS OBSOLETE.

Figure 7-9. (U) Sample of a completed DD Form 1081, changeover of ICF agents (new agent)

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT				(PR 356)
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. F.A. OLSEN, LTC, FC USARNORTH Finance & Accounting Officer APO New York 07307 S/N 2242 BY: BART B. BEAN, MAJ, GS ICF Class B Agent OACoFS, G-2, HQ USARNORTH APO New York 07307		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/ APO number) and Telephone number. ALICE A. AHEARN, CPT, MI 201-33-5505 ICF Class A Agent Officer HQ, 63d MI Gp APO 07305 Phone: 772-6600		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD				\$10,929.60
2. U.S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS: A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS (1227 to 1241)				\$1,926.82
9. INCORRECT VOUCHERS RETURNED				
10. Net Loss Due to Exchanges				.03
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER				\$ 9,002.75
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
		15 Mar 78	SUSPENSE COPY <i>Alice A. Ahearn</i>	

DD FORM 1081
1 MAY 75

REPLACES EDITION OF 1 DEC 67 WHICH IS OBSOLETE.

Figure 7-10. (U) Sample of a completed DD Form 1081, return of subvouchers; conversion loss

UNCLASSIFIED

DA FORM 3697-R, JUL 83

REPLACES DA FORM 3697 JUN 76, WHICH IS OBSOLETE.

PAGES 36 THROUGH 41
ARE ENTIRELY CLASSIFIED
AND HAVE BEEN REMOVED

5 USC 552 (b) (1)

UNCLASSIFIED

Item 10: Taxi Fare - 24 Pesos (\$6.00)
Tip - 2 Pesos (\$0.50)
(Conversion rate: 4 Pesos = \$1.00 US)

1168 210 02

STANDARD FORM 14164 (Rev. 2-80) Prescribed by GSA FPMR (41 CFR) 101-2

Figure 7-18. (U) Sample of a completed DA Form 1164

UNCLASSIFIED

**VOUCHER FOR EMERGENCY OR EXTRAORDINARY
EXPENSE EXPENDITURES**

VOUCHER PREPARED AT (4) ODCSINT, HQ, USARI UNITED STATES, DR., TO (Payee)		DATE (5) 30 Sep 1978	PAID BY (3)
(6) Beaumont B. Beach, MAJ, GS ICF Class B Agent ADDRESS (Include ZIP Code)		USARI F&AO APO 94332 Oct 1, 1978 DSSN 7705	
FOR EMERGENCY OR EXTRAORDINARY EXPENSE EXPENDITURES UNDER APPROPRIATIONS LISTED BELOW		(For Use of Paying Office)	
FOR EXPENSES INCURRED DURING THE PERIOD (8) 1 Sep 78 TO 30 Sep 78		AMOUNT	
APPROPRIATION CHARGEABLE (10)		(9)	
2192020.017 80-0211 P315821.0017 2570 556-081 (MOD 79-1) 2192020.017 80-0211 P380062.0017 2570 556-081 (MOD 79-1)		\$14,628.12 34.08	
Authority for expenditure of contingency funds under operation and maintenance, Army, FY 79 is filed with DOV #606482 dated 31 July 1978, in the accounts of F.A. Ornsby, COL, FC, DSSN 7705.			
TOTAL		(11) \$14,662.20	
I CERTIFY THAT THE ABOVE ACCOUNT IS TRUE AND CORRECT, THAT PAYMENT THEREFOR HAS NOT BEEN RECEIVED, AND THAT THE AMOUNT HAS BEEN OR WILL BE EXPENDED FOR EMERGENCY OR EXTRAORDINARY EXPENSE PURPOSES.			
(12) 30 Sep 78	TYPED NAME, GRADE, AND ORGANIZATION (13) BEAUMONT B. BEACH, MAJ, GS ODCSINT, USARI	SIGNATURE OF PAYEE (Sign original only) (14) Beaumont B. Beach	
I CERTIFY THAT THE ABOVE LISTED EXPENDITURES ARE PROPERLY CHARGEABLE TO THE APPROPRIATIONS INDICATED.			
APPROVED FOR \$ (15) \$14,662.20			
(16) 30 Sep 78	TYPED NAME, GRADE, ORGANIZATION AND TITLE (17) WINFIELD B.L.T. BEAUREGARD IV MG, DCSINT, HQ, USARI	SIGNATURE OF CERTIFYING AND APPROVING OFFICER (Sign original only) (18) Winfield B.L.T. Beauregard IV	
APPROVAL BY HEAD OF DEPARTMENT (Typed Name)		SIGNATURE (19) (20)	
PAID BY	CHECK NO. (21) UNITED STATES IN FAVOR OF THE PAYEE NAMED ABOVE.	DATED (22) CASH (24) \$14,662.20 ON (25) 1 October 1978	FOR \$ (23) SIGNATURE OF PAYEE FOR CASH PAYMENT (26) Beaumont B. Beach
¹ Fill in only if voucher covers reimbursement of funds actually expended.		² Certifying and approving officer will not be the payee.	
INSTRUCTIONS			
Supporting receipts, if available, or certificates in lieu thereof, should be attached to duplicate copy, except		where security may thereby be violated. No details will be shown on the face of voucher.	

Figure 7-19. (U) Sample of a completed DD Form 281

UNCLASSIFIED

UNCLASSIFIED

VOUCHER FOR EMERGENCY OR EXTRAORDINARY EXPENSE EXPENDITURES		D.O. VOUCHER NO. ① 606,662
VOUCHER PREPARED AT ④ ODCSINT, HQ, USARI UNITED STATES, OR, TO (Payee) ⑥ Beaumont B. Beach, MAJ, GS ICF Class B Agent ADDRESS (Include ZIP Code) ⑦ HQ USARI (AITA-BF) APO 94332	DATE ⑤ 30 Sep 1978	BUREAU VOUCHER NO. ② 3-79 (PR-104)
		PAID BY ③
		USARI F&AO APO 94332 Oct 1, 1978 DSSN 7705
		(For Use of Paying Office)
FOR EMERGENCY OR EXTRAORDINARY EXPENSE EXPENDITURES UNDER APPROPRIATIONS LISTED BELOW		AMOUNT
FOR EXPENSES INCURRED DURING THE PERIOD: ⑧ 1 Sep 78 TO 30 Sep 78		⑨
APPROPRIATION CHARGEABLE ⑩		
2192020.017 80-0211 P315821.0017 2570 556-081 (MOD 79-1) 2192020.017 80-0211 P380062.0017 2570 556-081 (MOD 79-1)		\$14,628.12 34.08
Authority for expenditure of contingency funds under operation and maintenance, Army, FY 79 is filed with DOV #606482 dated 31 July 1978, in the accounts of F.A. Ornsby, COL, FC, DSSN 7705.		
I certify that the expenditures shown on this voucher were necessary for confidential military purposes, that funds are available therefor, and that funds charged are appropriate. WINFIELD B. L. T. BEAUREGARD IV WINFIELD B. L. T. BEAUREGARD IV Major General, GS DCSINT, USARI		
TOTAL ⑪		\$14,662.20

MEMORANDUM

PAID BY	CHECK NO ① 21	DATED ② 22	FOR \$ ③ 23	ON TREASURER OF THE
UNITED STATES IN FAVOR OF THE PAYEE NAMED ABOVE				
CASH OR ON	④ 24	\$14,662.20	1978	SIGNATURE OF PAYEE FOR CASH PAYMENT ⑤ 26 Beaumont B. Beach
1 Fill in only if voucher covers reimbursement of funds actually expended			2 Certifying and approving officer will not be the payee.	
INSTRUCTIONS				
Supporting receipts, if available, or certificates in lieu thereof, should be attached to duplicate copy, except			where security may thereby be violated. No details will be shown on the face of voucher.	

DD FORM 1 FEB 77 281a

PREVIOUS EDITION IS OBSOLETE

Form Prescribed By
Comptroller General, U.S. 13 March 1950

Figure 7-20. (U) Sample of a completed DD Form 281a

UNCLASSIFIED

SUBSIDIARY CURRENCY LEDGER (AR 381-141)						
UNIT	1	Detachment 216, 6th MI Bn, APO San Diego 66004			1	1
TYPE OF CURRENCY			UNIT VALUE		1	PAGE NO. 1
(2) Mexican Pesos			4 Pesos = \$1.00 (\$0.25=1 Peso)		2	
5	DATE	DESCRIPTION	CURRENCY		U.S. DOLLAR	
6	FY 1982		INCREASE	DECREASE	BALANCE	BALANCE
1	1 OCT	BALANCE FORWARD			6,500	\$1,625.00
2	5 OCT	JONES (PR 126)		5,125	1,375	343.75
3	12 OCT	LOPEZ (PR 135)		1,000		93.75
4	15 OCT	PURCHASE	10,000		10,375	2,593.75
5	29 OCT	Lopez (PR 135)	374		10,749	2,687.25
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DA FORM 2362-R, SEP 65

REPLACES EDITION OF OCT 60 WHICH IS OBSOLETE

Figure 7-21. (U) Sample of a completed DA Form 2362-R

28 MARCH 1986 UPDATE • AR 361-141

UNCLASSIFIED

PAGE 46 HELD AS ENTIRELY CLASSIFIED
AND HAS BEEN REMOVED

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UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT

(PR 94)

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.
 F. A. ODUM, LTC, FC
 FAO, USAFWAC
 APO 08396
 DSSN 9876

AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS
 (Include ZIP Code/ APO number) and Telephone number.)

BY:
 ALBERT A. ANGELO, CPT, MI
 ICF Class A Agent
 HQ 12th MI Gp
 APO 08394

COLIN CLIVE, CWO-3
 007-36-1229
 ICF Class A Custodian
 Det 121, 12th MI Gp
 APO 08397
 Phone: 366-9820

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD		\$1,810.72		
2. U.S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS	\$450.00			
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$2,260.72		

STATEMENTS

DISBURSING OFFICER	AGENT OFFICER
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.	<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.
DATE 7 Sep 78	SIGNATURE OF DISBURSING OFFICER Albert A. Angelo
	DATE 10 Sep 78
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.	<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.
DATE	SIGNATURE OF AGENT OFFICER

DD FORM 1081 1 MAY 75

REPLACES EDITION OF 1 DEC 67 WHICH IS OBSOLETE.

Figure 7-23. (U) Sample of a completed DD Form 1081, cash collection by class A custodian

UNCLASSIFIED

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT (PR 56)				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. F. A. ODUM, LTC, FC FAO, USAFWAC APO 08396 DSSN 9876 BY: BEN BLUME, MAJ, GS ICF Class B Agent OACofs, G-2, 18th Army Gp APO 08396		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/ APO number and Telephone number.) ALBERT A. ANGELO, CPT, MI 666-76-5432 ICF Class A Agent HQ, 12th MI Gp APO 08394 Phone: 477-8000		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD		\$12,920.97		
2. U.S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS	\$814.11			
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$13,735.08		
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
12 Sep 78	<i>Ben Blume</i>	15 Sep 78	<i>Albert A. Angelo</i>	
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	

DD FORM 1 MAY 75 1081

REPLACES EDITION OF 1 DEC 67 WHICH IS OBSOLETE.

Figure 7-24. (U) Sample of a completed DD Form 1081, cash collection by class A agent

UNCLASSIFIED

STATEMENT OF AGENT OFFICER'S ACCOUNT (PR 16)			
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. F.A. ODUM, LTC, FC FAO, USAFWAC APO 08396 DSSN 9876	AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code, APO number and Telephone number.) BEN BLUME, MAJ, GS 123-45-6789 ICF Class B Agent OACoFS, G-2, 18th Army Gp APO 08396 Phone: MU 8-9977		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT			
TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d
1. BALANCE FORWARD		\$39,537.99	
2. U.S. DOLLARS			
3. FOREIGN CURRENCY			
4. MILITARY PAYMENT CERTIFICATES			
5. COLLECTIONS (DD 1131)	\$882.21		
6. DEPOSITS			
7. NEGOTIABLE INSTRUMENTS			
A. TREASURY CHECKS			
B. MILITARY PAYMENT ORDERS			
C. OTHER (Specify)			
8. PAID VOUCHERS			
9. INCORRECT VOUCHERS RETURNED			
10. Conversion Gains	.06		
11.			
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$40,360.26	
STATEMENTS			
DISBURSING OFFICER	AGENT OFFICER		
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/ OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.	
DATE 13 Sep 78	SIGNATURE OF DISBURSING OFFICER <i>F. A. Odum</i>	DATE 13 Sep 78	SIGNATURE OF AGENT OFFICER <i>Ben Blume</i>
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/ OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER

DD FORM 1 MAY 75 1081

REPLACES EDITION OF 1 DEC 67 WHICH IS OBSOLETE.

Figure 7-25. (U) Sample of a completed DD Form 1081, cash collection by class B agent

RECEIPT FOR MISCELLANEOUS COLLECTIONS			TYPE OF COLLECTION
DATE 3 Sep 78	AMOUNT RECEIVED \$ 450.00	INSTALLATION P.R. YAMMADORO 150-30-3227	Sale of property ①
X RECEIVED IN CASH OF ⑤ FROM			NAME, SERVICE NUMBER SOCIAL SECURITY NUMBER, ORGANIZATION AND INSTALLATION ④ ⑥
□ COLLECTED ON VOUCHER NO.			⑦ CENTS.
WRITE AMOUNT OUT Four Hundred Fifty -			DOLLARS AND ⑧
ON ACCOUNT OF Sale of 1947 Hudson; Engine #17H2660; Chassis #LQHD 604.			⑨
APPROPRIATION AND ALLOTMENT			(137,700 Yen @ 306 Y = \$1.00 US) ⑩
I CERTIFY THAT I HAVE REC'D THE ABOVE AMOUNT, WHICH SUM I HAVE PASSED TO THE CREDIT OF THE U.S. AND HOLD MYSELF ACCOUNTABLE THEREFOR. TYPED NAME, GRADE, TITLE AND DISBURSING SYMBOL NO. OF FINANCE OFFICER COLIN C. CLIVE			SIGNATURE OF FINANCE OFFICER ⑪

DD FORM 634 APR 82 REPLACES DA FORM 1440, WHICH IS OBSOLETE.

* U.S. GOVERNMENT PRINTING OFFICE 1600-270-700

Figure 7-26. (U) Sample of a completed original of DD Form 634 (to individual named in item 6)

5 USC 552 (b) (1)

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**Appendix A (U)
References (U)**

**Section I (U)
Required Publications (U)**

The letter "B" after a reference signifies one required by all class B agents; the letter "A" signifies one required by all class A agents, class A custodians, and special custodian.

(U) AR 20-1
Inspector General Activities and Procedures (B).

(U) AR 37-20
Administrative Control of Appropriated Funds (B).

(U) AR 37-47
Contingency Funds of the Secretary of the Army (B).

(U) AR 37-100
Account/Code Structure (B).

(U) Joint Travel Regulations (JTR):
Volume 1, Military; Volume 2, Civilian (B)

(U) AR 37-103
Finance and Accounting for Installations: Disbursing Operations (B, A).

(U) 37-106
Finance and Accounting for Installations: Travel and Transportation Allowances (B, A)

(U) AR 37-107
Finance and Accounting for Installations: Processing and Payment of Commercial Accounts (B).

(U) AR 381-102
Intelligence Operational Support Activities (U) (B).

(U) AR 381-143
Logistic Policies and Procedures (U) (B, A)

(U) AR 700-84
Issue and Sale of Personal Clothing (B, A).

(U) AR 715-30
Secure Environment Contracting (U) (B, A).

**Section II
Related Publications (U)**

A related publication is merely a source of additional information. The user does not have to read it to understand the regulation.

(U) AR 11-7
Internal Review).

(U) AR 36-5
Auditing Service in the Department of the Army.

(U) AR 37-21
Establishing and Recording of Commitments and Obligations.

(U) AR 37-64
Finance and Accounting for Special Mission Funds.

(U) AR 37-108
General Accounting and Reporting for Finance and Accounting Offices.

(U) AR 195-4
Use of Contingency Limitation .0015 Funds for Criminal Investigative Activities.

(U) AR 210-50
Family Housing Management.

(U) AR 310-1
Publications, Blank Forms, and Printing Management

(U) AR 340-18-
Maintenance and Disposition of Finance and Fiscal Functional Files.

(U) AR 380-5
Department of the Army Information Security Program Regulation.

(U) AR 381-10
US Army Intelligence Activities.

(U) AR 381-20
US Army Counterintelligence (CI) Activities.

(U) AR 381-47
US Army Offensive Counterintelligence Operations (U).

(U) AR 381-48
SMS Policy (U).

(U) AR 614-115
Military Intelligence Officer Excepted Career Program.

(U) AR 735-5
General Principles, Policies, and Basic Procedures.

(U) FM 30-17
Counterintelligence Operations.

(U) FM 30-18
Intelligence Collection Operations.

(U) DIAM 58-1, Part Three
Glossary of Intelligence Terminology.

(U) DODPM
DOD Military Pay and Allowances Entitlements Manual.

**Section III (U)
Prescribed Forms (U)**

DA Form 703
Intelligence Contingency Fund Cash Blotter (Prescribed in para 2-22 and 7-3).

DA Form 2362-R
Subsidiary Currency Ledger (Prescribed in para 7-8).

DA Form 3697-R
Subvoucher for Disbursement from Confidential Funds (Prescribed in para 7-5).

**Section IV (U)
Referenced Forms (U)**

DA Form 3328
Property Record (DA Pam 710-2-1).

DD Form 115
Military Payroll Money List (DODI 7330.4)

DD Form 281
Voucher for Emergency or Extraordinary Expense Expenditures (AR 37-47).

DD Form 634
Receipt for Miscellaneous Collections

DD Form 1081
Statement of Agent Officer's Account (AR 37-103).

DD Form 1131
Cash Collection Voucher (AR 37-103).

DD Form 1351-2
Travel Voucher or Subvoucher (AR 37-106).

SF 1164
Claim for Reimbursement of Expenditures of Official Business (AR 37-106).

APPENDIX B (U)
Administration and Control of ICF
Checking Accounts (U)

B-1. (U) Contents

(U) This appendix contains instructions for the establishment and control of authorized checking accounts used in conjunction with ICF transactions.

B-2. (U) Establishment of checking accounts

(U) When authorized by the ACSI, HQDA, checking accounts may be established for any of the reasons listed in paragraph 4-1b.

a. (U) *Persons authorized to establish accounts.* Only ICF class B or A agents, ICF class A custodians, special custodians or claimants may establish ICF checking accounts.

b. (U) *Type of accounts.* Only one type of currency will be deposited into each separate account (MPC will not be mixed with U.S. dollars). Personal funds will not be commingled with ICF in any type of account. For the purposes described in this paragraph, ICF checking accounts fall into one of the following two categories:

(1)



(2)



5 USC 552 (b) (1)

c. (U) *Privately owned checking accounts.* Privately owned checking accounts will not be used for storage of or as conduits for Government monies. Private funds will not be commingled with Government funds.

B-3. (U) Control of ICF checking accounts

(U) The procedures below apply to authorized official and personal checking accounts.

a. (U) *Information furnished to banking facility.* An ICF agent or custodian establishing a checking account will furnish the following information to the banking facility.

(1)



(2) (U) The type of account desired; i.e., U.S. dollars, MPC, or foreign currency.

(3) (U) Names and specimen signatures of all personnel authorized to draw checks on the account. Normally, checks will be signed only by the ICF agent or custodian. One other individual will be authorized to sign checks in emergencies, and then only if the ICF agent or custodian is unavailable.

b. (U) *Procurement of checks.* Blank checks will be obtained in the way appropriate to the nature of the account. Checks must be prenumbered with account numbers printed thereon. Unused checks will be transferred to and used by relieving ICF agents or custodians with no change in serial numbers. The date, check number, amount, payee's name, and object for which drawn will be recorded on all check stubs.

c. (U) *Deposit slips.* Bank deposit slips will be authenticated by the bank. They will be made part of the ICF account records.

d. (U) *Reconciliations.* Arrangements will be made with the banking facility to receive monthly statements, which include all canceled checks charged against the account. Accounts will be reconciled monthly. Reconciled bank statements, canceled checks, voided checks, check stubs, and deposit slips are subject to audit and inspection.

e. (U) *Lost checks.* When a check has failed to clear the bank and cannot be located after reasonable inquiry, the following actions will be taken:

(1) (U) The bank will be contacted to ascertain the time after which the check will no longer be honored for payment. At the proper time, a stop-payment order will be issued if required by the bank.

(2) (U) Once a stop-payment order has been issued, the amount of the check will be reentered into the check book, the Cash Blotter, and the proper subsidiary currency ledger. Cash Blotter entries will be made as follows:

(a) (U) If the subvoucher for which the check was issued has not been processed by the class B agent (i.e., if the DD Form 281 has not yet been submitted), increase "Cash on Hand," and decrease "Paid Vouchers on Hand." Add an explanation to the subvoucher and retain it. If necessary, adjust "Total Accountability" in the normal way (with DD Form 1081).

(b) (U) If the original subvoucher has been processed (i.e., if the DD Form 281 has already been submitted to the F&AO), the amount of the check must be treated as a cash collection; normal cash collection procedures will be followed (see pars 7-9 and 7-10). The amount will be accounted for as an "Overpayment of a Claim." Paragraphs 7-9a(1) and 7-9e(12)(a) contain specific instructions on overpayments. The ICF agent or custodian who issued the check will enter his or her own name in item 6 of DD Form 634 (Receipt for Miscellaneous Collections), as well as in item 10 (see fig 7-26).

B-4. (U) Authorized fees

(U) All service charges, check-printing fees, and stop-payment fees may be paid from ICF. A subvoucher (DA Form 3697-R (Subvoucher for Disbursement from Confidential Funds)) will be used for those purposes. One subvoucher will be prepared per month for all service charges; i.e., a subvoucher will not be prepared to cover the small service charge each time a check is written.

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Appendix C (U)
Subvoucher Expense Codes (U)

(U) Listed below are expense codes that must be entered in item 9 of all subvouchers (see para 7-5c(9) and figs 7-11 through 7-17).

	<i>Expenditure (paragraph reference)</i>	<i>Expense Code</i>
(U)	Overt Contact (2-3b)	0200
(U)	Overt Official Contact (including all ancillary costs) (2-3c)	0210
(U)	Tickets to Benefits (regardless of cost) (2-26a(1))	0211
(U)	Intelligence Liaison Contact (2-3d)	0220
(U)	Membership Dues (2-26a(3))	0222
(U)	Bilateral Payment (2-4)	0255
(U)	Survivor Benefits (2-26b(1))	1120
(U)	Payments to persons having Special Skills (2-6)	1300
(U)	TDY Expenses (2-8):	
	Per Diem Allowances	2100
	Travel (Transportation) Allowances	2200
(U)	Local Travel Payments (including payments for use of POV) (2-9; 2-11b)	2300
(U)	Surveillance Mission Costs (other than minor operational expenditures) (2-2)	2400
(U)	Vehicle Rental (2-11c)	3100
(U)	Administrative Vehicle Costs (2-11d(3))	3400
(U)	Accident Claims (2-11b(3))	3500
(U)	Purchase of Intelligence Property (2-13):	
	(C) Sterile Vehicles (2-11d(1)(a))	4100
	(U) Incentives (2-13e)	4200
	(U) Gifts (2-13c)	4300
	(C) Special Operational Clothing (5-2)	4400
	(U) All Other Intelligence Property (2-13a)	4500
(U)	Maintenance of Intelligence Property (other than vehicles) (2-13g)	4900
(U)	Purchase of Documents and Publications (2-14):	
	Intelligence Property (2-14a; 2-13a)	5000
	Attachments to Reports (2-14b)	5100
	Communications Services (2-15)	5200
	Printing and Reproduction Services (2-16)	5300
(U)	Fees for Credit Investigations (2-17)	5400
(U)	Fees for Certificates and Transcripts (2-18)	5500
(U)	Housing (2-19)	6100
(U)	Living Expenses (2-19)	6200
(U)	Medical Expenses (2-20):	
	Military Personnel (2-20a)	6310
(U)	Checking Account Fees (B-4):	
	Service Charges	6610
(U)	Check Printing Fees	6620
(U)	Stop-Payment Fees	6630
(U)	Other Charges (must be explained)	6640
(U)	Minor Operational Expenditures (2-25)	7777
(U)	Actual Loss of Funds (4-2)	8888
(U)	Foreign Currency Conversion Losses (4-7c(3))	8999
(U)	Training Expenses (2-24) Appropriate Code, Followed by Letter "T"	

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Appendix D
(U) Sample Cash Blotters
(This appendix in its entirety is unclassified.)

D-1. (U) Contents

This appendix contains sample Cash Blotters for a class A custodian (fig D-1), a class A agent (fig D-2), and a class B agent (fig D-3). Illustrated on the Cash Blotters are all the common types of entries that would be made at the various ICF agent and custodian levels.

D-2. (U) Format

Explanations of all the entries on the several Cash Blotters are contained in the corresponding tables (i.e., table D-1 accompanies fig D-1, etc.). The Cash Blotters also complement each other (i.e., the class A custodian's account is subordinate to the class A agent's, which in turn is subordinate to the class B agent's account). By presenting the Cash Blotters in this way, one may see how certain transactions affect the different accounts. All the sample entries pertaining to cash collections correspond to the examples offered in paragraphs 7-9 and 7-10.

Table D-1
(U) Sample Cash Blotter

The opening balances were brought forward from the preceding month's Cash Blotter. They depict the current distribution of the class A custodian's total accountability to the class A agent. (See the glossary for meanings of abbreviations.)

<i>Posting reference number</i>	<i>Explanation of transaction</i>	<i>Increase</i>	<i>Decrease</i>
89	Direct reimbursement (in cash) of a paid subvoucher.....	PVOH	COH
90	Return of cash and submission of subvoucher by case officer; both the cash and the subvoucher will offset a prior cash advance made to the case officer.	COH, PVOH	CA
91	Cash advance made to a case officer	CA	COH
92	Cash collection turned in to class A custodian by case officer. (See figs 7-26 and 7-27.) This entry will cause an imbalance on the Cash Blotter until the collection is "advanced" to the custodian by the class A agent at which time Total Accountability (TA) will be increased. The expected increase to TA may be shown as a parenthetical (nonadd) entry.	COH	
93	Direct reimbursement of a paid subvoucher	PVOH	COH
94	The class A agent has "advanced" to the class A custodian the amount of the cash collection previously reported (ref PR 92); the Cash Blotter now balances. (See fig 7-23.)	TA	
95	Case officer has submitted an approved subvoucher and is given credit for a cash advance made to him or her (ref PR 91).	PVOH	CA
96	Cash advance made to a case officer	CA	COH
97	Routine submission of subvouchers to the class A agent	PVIT	PVOH
98	Return of cash and submission of subvoucher by case officer; case officer given credit for previous cash advance.	COH, PVOH	CA
99	Class A custodian is given credit for subvouchers previously submitted to class A agent (ref PR 97).		TA, PV
100	Class A custodian received an advance of cash from the class A agent	TA, COH	
101	Class A agent returned an incorrectly prepared subvoucher to the class A custodian.	TA, PVOH	
102	Class A custodian returned the incorrect subvoucher to the claimant for correction.	CA	PVOH
103	Cash advance made to a case officer	CA	COH
104	Case officer returns corrected subvoucher (ref PR 102). Immediately following PR 104 is the certificate required by paragraph 6-13 showing evidence of an unannounced cash count.	PVOH	CA
105	Direct reimbursement of a paid subvoucher	PVOH	COH
106	Cash advance made to a case officer. The closing balance from this Cash Blotter will become the opening balance for the next month's Cash Blotter.		

Table D-2
(U) Sample Cash Blotter

The opening balances were brought forward from the preceding month's Cash Blotter. They depict the current distribution of the class A agent's total accountability to the class B agent. Note that the TA account is understated \$0.02; this is due to accumulated net gains from foreign currency conversion transactions. This amount has been carried forward from the preceding month as a parenthetical entry. The gain was reported to the class B agent with the last subvoucher submission. The TA account will be increased when the receipt of the gain has been acknowledged by the class A agent. (See the glossary for meanings of abbreviations.)

<i>Posting reference number</i>	<i>Explanation of transaction</i>	<i>Increase</i>	<i>Decrease</i>
47	Cash advance made to case officer	CA	COH
48	Class A agent is given credit for subvouchers previously submitted to class B agent; the class	TA	TA, PV

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reference
number

Explanation of transaction

Increase

Decrease

A agent is "advanced" \$0.02 as a result of the currency conversion gain that was reported along with the subvoucher submission. (Note: The class A agent could have shown only a net decrease to TA of \$3,206.10, instead of an increase of \$0.02 and a decrease of \$3,206.12. However, the two separate entries depicted more accurately reflect what actually transpired. The method shown in the example is the preferred method.)

49	Class A agent received an advance of cash from the class B agent.....	TA	COH
50	Direct reimbursement of a paid subvoucher	COH	PVOH
51	The class A agent "advances" \$450 to the class A custodian as the result of a cash collection made by the custodian (see fig 7-23). This entry causes an imbalance on the Cash Blotter that will remain until the collection is "advanced" to the class A agent by the class B agent. The expected increase to "TA" may be shown as a parenthetical (nonadd) entry.	CA	
52	Return of cash and submission of subvoucher by case officer. Both the cash and subvoucher will offset a prior cash advance made to the case officer (ref PR 47).	COH, PVOH	CA
53	Cash collection turned-in to the class A agent by case officer; this entry creates additional understatement of total accountability.	COH	
54	Class A agent receives subvouchers that were submitted for credit by one of his class A custodians; custodian is given credit for the subvouchers.	PVOH	CA
55	Class A agent advances cash to one of custodians; the amount of the advance equals the amount of the subvouchers for which the custodian was given credit. This procedure, if consistently followed, will insure that the custodian does not exceed his authorized total accountability.	CA	COH
56	The class B agent has "advanced" to the class A agent the amount of the cash collections previously reported (ref PR 51 and 53; see fig 7-24). The Cash Blotter now balances.	TA	
57	Class A agent receives subvouchers that were submitted for credit by another one of his or her custodians (i.e., the one named on fig D-1); custodian is given credit for the subvouchers.	PVOH	CA
58	Class A agent advance cash to the custodian. Under normal circumstances, the agent would have advanced the custodian \$1,436.40, the amount of the subvouchers for which the custodian was given credit. However, the custodian has an additional \$450 cash on hand resulting from the cash collection. An advance of \$1,436.40 might cause the custodian to exceed his or her authorized total accountability.	CA	COH
59	Paid subvoucher applied against a prior cash advance	PVOH	CA
60	Class A agent returns an incorrect subvoucher to a class A custodian	CA	PVOH
61	Direct reimbursement of a paid subvoucher for more than one claimant; a 1 cent currency conversion loss occurred on this transaction.	PVOH	COH
62	Routine submission of subvouchers to class B agent; included with submission is the 1 cent currency conversion loss.	PVIT	PVOH
63	Cash advance made to case officer	CA	COH
64	Class A agent is given credit for subvouchers previously submitted to class B agent and for currency conversion loss (ref PR 62).		TA, PV
65	Class A agent received a cash advance from the class B agent		
66	Return of cash and submission of subvoucher by case officer (ref PR 63). The closing balances from this Cash Blotter will become the operating balances for the next month's Cash Blotter. At the bottom of this Cash Blotter is a sample certificate of inspection (see para 6-3).	TA, COH	

Table D-3
(U) Sample Cash Blotter

The opening balances were brought forward from the preceding quarter. The class B agent averages less than 10 transactions per month and therefore maintains his or her Cash Blotter quarterly. (See the glossary for meanings of abbreviations.)

Posting
reference
number

Explanation of transaction

Increase

Decrease

1	Class B agent receives subvouchers that were submitted for credit by one of his class A agents; class A agent is given credit for the subvouchers.	PVOH	CA
2	Class B agent advances cash to class A agent.....	CA	COH
3	Class B agent forwards DD Form 281 (Voucher) to FAO and is given credit for the total amount of the voucher by the FAO.		TA, PV
4	Class B agent receives a cash advance from FAO	TA, COH	
5	Class B agent advances cash to Deputy G-2	CA	COH
6	Class B agent receives subvouchers that were submitted for credit by another one of his or her class A agents; class A agent is given credit for the subvouchers.	PVOH	CA
7	Class B agent advances cash to class A agent.....	CA	COH
8	Class B agent forwards DD Form 281 to FAO and is given credit for the total amount of the voucher.		TA, PV
9	Class B agent receives a cash advance from the FAO	TA, COH	

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Posting reference number	Explanation of transaction	Increase	Decrease
10	Individual submits subvoucher for partial credit against a previous cash advance; a 1 cent currency conversion loss occurred on this transaction. The remainder of the individual's cash advance is still outstanding (ref PR 5).	PVOH	CA
11	Individual submits another subvoucher for credit against previous cash advance (PR 5) and returns unused portion of the cash advance. A 5 cent currency conversion gain occurred on this transaction. Immediately following PR 11 is the certificate required by paragraph 6-13 showing evidence of a unannounced cash count.	COH, PVOH	CA
12	Class B agent receives subvouchers that were submitted for credit by one of his or her class A agents. Along with the submission, the class A agent reported a 2 cent net gain from currency conversion transactions. Class A agent is given credit for the subvouchers and is "advanced" the 2 cent gain.	CA, PVOH	CA
13	Class B agent advances cash to class A agent.	CA	COH
14	The class B agent "advances" \$814.11 to the class A agent as the result of cash collections reported by the class A agent (see fig 7-24). This entry causes an imbalance on the Cash Blotter that will remain until the collections are advanced to the class B agent by the FAO. The expected increase to TA may be shown as a parenthetical (nonadd) entry.	CA	
15	Class B agent collected \$8.10 from claimant E. G. Dorsey for a claim that was previously paid (and for which a voucher (DD Form 281) had already been submitted). Claim was disallowed by inspecting officer. This entry creates additional understatement of Total Accountability.	COH	
16	Cash collections are reported to the FAO on DD Form 1131 (see fig 7-22) and "advanced" to the class B agent on DD Form 1081 (see fig 7-25). The 7 cent gain was applied against a 1 cent loss resulting in a 6 cent net gain. Cash Blotter now balances.	TA	
17	Subvouchers received from class A agent. Credit given for subvouchers (Note: Class B agent does not have enough cash on hand to make an advance to the class A agent equal to the amount of returned subvouchers. For this reason, the class B agent will make a return to the FAO, receive a cash advance from the FAO, then advance sufficient funds to the class A agent). (See PR numbers, 18, 19, and 20).	PVOH	CA
18	Class B agent submits DD Form 281 to FAO; receives credit for amount of voucher	TA, PV	
19	Class B agent receives cash advance from FAO	TA, COH	
20	Class B agent advances cash to class A agent	CA	COH
21	Class B agent receives subvouchers that are submitted for credit by class A agent. Along with the submission, the class A agent reported a 1 cent net loss from currency conversion transactions; class A agent is given credit for both the loss and the subvouchers. Since the decrease to CA is 1 cent more than the increase to PVOH, the class B agent's TA will be overstated (temporarily) by 1 cent.	PVOH	CA
22	Class B agent advances cash to class B agent	CA	COH
23	Direct reimbursement of paid subvoucher; 1 cent currency conversion loss occurred on this transaction.	PVOH	COH
24	Paid subvoucher for exact amount of net loss from currency conversion transactions. (Class B agent delays preparation of this subvoucher until he or she is ready to submit DD Form 281. By delaying, the class B agent will be able to offset losses with any gains that might occur, thus eliminating the need for this subvoucher. Since no gains occurred, the subvoucher must be prepared.) (Note that the increase to PVOH, without a corresponding decrease to another account, automatically balances the Cash Blotter.)	PVOH	
25	Class B agent forwards DD Form 281 to FAO and is given credit for total amount of voucher.		TA, PVOH
26	Class B agent is given cash advance from FAO. The closing balances from this Cash Blotter will become the opening balances for the next quarter's Cash Blotter.	TA, COH	

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~~NO~~

PAGES 57 THROUGH 59
ARE ENTIRELY CLASSIFIED
AND HAVE BEEN REMOVED

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Appendix E Security Classification Guide (U)

(U) Table E-1 provides guidance for classifying and downgrading funding forms and correspondence.

Table E-1. Forms and correspondence security classification and downgrading instructions

Form: DA Form 703

Security Classification Instructions: Must be confidential only

Declassification Instructions: Determined by preparer

Form: DA Form 2362-R

Security Classification Instructions: Determined by preparer

Declassification Instructions: Determined by preparer

Form: DA Form 3697-R

Security Classification Instructions: Must be at least confidential

Declassification Instructions: OADR

Form: DD Form 281

Security Classification Instructions: Must be unclassified

Declassification Instructions: None

Form: DD Form 634 (original copy)

Security Classification Instructions: Must be unclassified

Declassification Instructions: None

Form: DD Form 634 (copies)

Security Classification Instructions: Determined by preparer

Declassification Instructions: Determined by preparer

Form: DD Form 1081

Security Classification Instructions: Must be unclassified

Declassification Instructions: None

Form: DD Form 1131

Security Classification Instructions: Must be unclassified

Declassification Instructions: None

Form: SF Form 1164

Security Classification Instructions: Determined by preparer

Declassification Instructions: Determined by preparer

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Appendix F Administrative Procedures for Duty Appointments (U)

F-1. (U) Contents

This appendix contains guidance on the announcement of principal and additional duty appointments for—

- a. (U) ICF class B and A agents, class A custodians, and special custodians (fig F-1).
- b. (U) Primary and alternate certifying and approving officers for DD Forms 281 (fig F-2).
- c. (U) Approving officers for DA Forms 3697-R (fig F-3).
- d. (U) Individuals designated to conduct command inspections of ICF accounts (fig F-4).

F-2. (U) Procedures

a. (U) The assignment of principal and additional duties must be announced in writing. In accordance with AR 310-10, orders will not be issued. An overprinted Disposition Form (figs F-1 through F-5) will be used to announce the assignment of and relief from principal and additional duties.

b. (U) Commanders will establish necessary controls to ensure that principal duty and major additional duty assignment changes are immediately reported to the servicing military personnel office (MILPO) or civilian personnel office (CPO). (See DA Pam 600-8.)

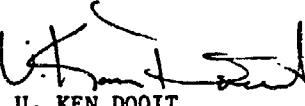
c. (U) A DD Form 577 (Signature Card) will be prepared in duplicate for each appointed C&AO and alternate, and will be certified by the commander concerned. One copy each will be forwarded to the supporting finance and accounting officer with the first DD Form 281 certified by the newly appointed C&AO; the other copy will be forwarded to HQDA (DAMI-PBM) along with a copy of the appointing correspondence.

d. (U) A DD Form 577 (Signature Card) will be prepared in duplicate for each approving officer and will be certified by the commander concerned and returned to the class B or A agent or custodian to whom the vouchers are submitted for payment.

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DISPOSITION FORM

For use of this form, see AR 340-15: the proponent agency is TAGO.

REFERENCE OR OFFICE SYMBOL	SUBJECT
AIBLT-MI	Duty Appointment
TO CPT Abie A. Abrams 3d MI Bde, APO 07307 MILPO, 3d MI Bde	FROM G-2, 12th Army Gp DATE 6 May 1982 CMT 1
1. Effective 10 May 1982, CPT ABIE A. ABRAMS, 051-30-3722 is:	
<input checked="" type="checkbox"/> Appointed as: ICF Class A Agent (P) to Finance and Accounting Officer, 12th Army Gp, APO 07309	
<input type="checkbox"/> Designated as:	
<input type="checkbox"/> Assigned as:	
<input type="checkbox"/> Relieved from duty as:	
2. Authority: Para 3-3, AR 381-141	
3. Purpose: To disburse Intelligence Contingency Funds to intelligence personnel assigned to the 3d MI Bde.	
4. Period: Indefinite.	
5. Special Instructions: Total Accountability not to exceed: \$25,000; Total Amount of Cash on Hand not to exceed \$7,500 at any time. Above named individual will comply with all applicable portions of AR 381-141.	
FOR THE DEPUTY CHIEF OF STAFF, G-2:	
 U. KEN DOOIT COL, GS Executive Officer	

DA FORM AUG 80 2496

U.S. Government Printing Office: 1983-086-062

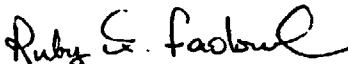
Figure F-1. (U) Sample of a completed DF, Appointment of ICF class A agent

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For use of this form, see AR 340-15. The proponent agency is TAGO

REFERENCE OR OFFICE SYMBOL	SUBJECT
MI PDQ-CII	Duty Appointment
TO BG Charles A Owens MILPO, USARWEST	FROM ODCSI, USARWEST
	DATE 31 Aug 1979
	CMT1
1. Effective 1 September 1979, BG Charles A. Owens, 501-03-3227 is: <input checked="" type="checkbox"/> Appointed as: Alternate Certifying and Approving Officer (A) for DD Forms 281.	
<input type="checkbox"/> Designated as:	
<input type="checkbox"/> Assigned as:	
<input type="checkbox"/> Relieved from additional duty as:	
2. Authority: Para 1-5, e(2), AR 381-141.	
3. Purpose: To certify that expenditures summarized on DD Forms 281 were necessary for confidential military purposes, that the vouchers are correct and properly substantiated, that the payment is proper and the funds charged are applicable.	
4. Period: Indefinite.	
5. Special Instructions: Individual will comply with all instructions in AR 381-141 pertaining to certification and approval of expenditures of Intelligence Contingency Funds.	
FOR THE DEPUTY CHIEF OF STAFF, INTELLIGENCE:	
 RUBY Q. FADOU COL, MI Executive Officer	

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Figure F-2. (U) Sample of a completed DF, Appointment of Alternate certifying and approving officer

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DISPOSITION FORM

For use of this form, see AR 340-15. The proponent agency is TAGO.

REFERENCE OR OFFICE SYMBOL	SUBJECT		
LSMFT-ALMI	Duty Appointment		
TO Melissa Candy, GS-12 ODCSI, JUSJOINT	FROM ODCSI, JUSJOINT APO NY 08894	DATE 20 February 1985	CMT 1
1. Effective 25 February 1985, MELISSA CANDY, GS-12, 295-60-7941 is:			
<input checked="" type="checkbox"/> Appointed as: Approving Officer for DA Forms 3697-R			
<input type="checkbox"/> Designated as:			
<input type="checkbox"/> Assigned as:			
<input type="checkbox"/> Relieved from duty as:			
2. Authority: Para 1-5g, AR 381-141.			
3. Purpose: Determine the validity and propriety of claims submitted on DA Form 3697-R, that the voucher is correct and properly substantiated and certify availability of funds.			
4. Special Instructions: Individual will comply with all instructions in AR 381-141 pertaining to certification and approval of expenditures of Intelligence Contingency Funds.			
FOR THE DEPUTY CHIEF OF STAFF, INTELLIGENCE:			
 L. C. FRANKLIN COL, GS Executive Officer			

DA FORM AUG 80 2496

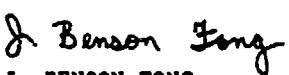
U.S. GOVERNMENT PRINTING OFFICE: 1982-372-711

Figure F-3. (U) Sample of completed DF, Appointment of Approving Officer

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DISPOSITION FORM

For use of this form, see AR 340-15; the proponent agency is TAGO

REFERENCE OR OFFICE SYMBOL	SUBJECT
1.SMFT-AIMI	Duty Appointment
TO Irving Seesall, GS-12 ODCSI, JUSJOINT	FROM ODCSI, JUSJOINT APO NY 08894
	DATE 2 February 1981
	CMT 1
1. Effective 10 February 1981, IRVING SEESALL, GS-12, 105-30-2237 is:	
<input checked="" type="checkbox"/> Appointed as: Inspecting Officer	
<input type="checkbox"/> Designated as:	
<input type="checkbox"/> Assigned as:	
<input type="checkbox"/> Relieved from duty as:	
2. Authority: Para 6-8, AR 381-141.	
3. Purpose: To inspect the accounts of LTC Bernice B. Benz, ICF Class B Agent Officer ODCSI, JUSJOINT	
4. Period: From 10 Feb 1981 to 15 Feb 1981.	
5. Special Instructions: Verify total accountability of ODCSI, JUSJOINT ICF Class B Agent account; scope will include an examination of all records listed in Para 6-4 f(1), AR 381-141; copies of inspection reports will be forwarded to the Class B Agent and to the DCSI, JUSJOINT.	
FOR THE DEPUTY CHIEF OF STAFF, INTELLIGENCE:	
 J. BENSON FONG COL, GS Executive Officer	

DA FORM AUG 80 2496

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Figure F-4. (U) Sample of a completed DF, Appointment of inspecting officer

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DISPOSITION FORM

For use of this form, see AR 381-12; the proper form agency is The Adjutant General's Office.

REFERENCE OR OFFICE SYMBOL	SUBJECT
NYRD-ICF	Duty Appointment
TO 2LT Casper C. Caughtit Det Zero, 9th MI Bn APO 99909 MILPO, 9th MI Bn	FROM CDR, 9th MI Bn
	DATE 6 Dec 1977 GMT 1
1. Effective 10 December 1977, 2LT CASPER C. CAUGHTIT, 007-01-4321 is:	
<input type="checkbox"/> Appointed as:	
<input type="checkbox"/> Designated as:	
<input type="checkbox"/> Assigned as:	
<input checked="" type="checkbox"/> Relieved from additional duty as: ICF Class A Custodian	
2. Authority: AR 381-141	
3. Purpose: N/A	
4. Period: N/A	
5. Special Instructions: None	


ROBERT E. LEE-SHERMAN
LTC, MI
Commanding

DA FORM 2496 1 FEB 66

REPLACES DA FORM 24, EXISTING SUPPLIES OF WHICH WILL BE
REQUIRED AND USED UNTIL 1 FEB 66 UNLESS FORMER EXAMINATED.

U.S. GPO: 1974-640-023/6666

Figure F-5. (U) Sample of a completed DF, Relief from duty as ICF class A custodian.

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~~CONFIDENTIAL~~**(U) Glossary****Section I
Abbreviations (U)****ACSI**
Assistant Chief of Staff for Intelligence**AR**
Army regulation**BAS**
Basic Allowance for Subsistence**CA**
Cash Advances**C&AO**
certifying and approving officer**COA**
Comptroller of the Army**COB**
Command Operating Budget**COH**
Cash on Hand and in Bank**COLA**
Cost of Living Allowance**CONUS**
continental United States**CPO**
Civilian Personnel Office**DA**
Department of the Army**DAS**
Director of the Army Staff**DASR**
Department of the Army Special Roster**DCSI**
Deputy Chief of Staff for Intelligence**DODIG-AUD**
DOD Assistant Inspector General for Auditing**DOV**
disbursing officer voucher**FAO**
finance and accounting office(n)**FY**
fiscal year**GAO**
General Accounting Office**HUMINT**
human intelligence**HQDA**
Headquarters, Department of the Army**ICF**
Intelligence Contingency Funds**INSCOM**
U.S. Army Intelligence and Security Command**IPB**
intelligence property book**JTR**
Joint Travel Regulations**JUMPS**
Joint Uniform Military Pay System**LOA**
letter of authorization**MACOM**
major Army command**MI**
military intelligence**MILPO**
military personnel office**MPA**
military personnel, Army**MPC**
Military Payment Certificate**NQT**
Network Quality Team**OACSI**
Office of the Assistant Chief of Staff for Intelligence**OADR**
Originating Agency Determination Required**OMA**
operation and maintenance, Army**OPLAN**
operational plan**POL**
Petroleum, Oil and Lubricants**PCS**
permanent change of station**POV**
privately owned vehicle**PR**
posting reference**PVIT**
Paid Vouchers in Transit to Approving Authority**PVOH**
Paid Vouchers on Hand**RAN**
Receipt Account Number**SA**
Secretary of the Army**SIO**
Senior Intelligence Officer**SMF**
Special Mission Funds**SFAO**
Special Finance and Accounting Officer**TA**
Total Accountability**TDY**
temporary duty**USAAA**
U.S. Army Audit Agency**USFAC**
U.S. Army Finance and Accounting Center**(U) Section II
Terms (U)****(U) Accountability**

(U) The obligation imposed by law or lawful order or regulation on an individual to keep an accurate record of property or funds. The person having this obligation may or may not have actual possession of the property or funds.

(U) Accrual withholding account**(U) Administrative property**

(U) Property obtained and accounted for in normal supply channels, and readily identifiable as U.S. Government property (e.g., vehicles with standard Government markings).

(U) Agent

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16 USC 552 (b) (1)

(U) Approving officer

(U) A commissioned officer, warrant officer, or U.S. civilian employee, GS-9 or above. This person is appointed to certify that claims submitted on DA Form 3697-R (Subvoucher for Disbursement from Confidential Funds) are valid and proper, that the voucher is correct and properly substantiated, and that funds are available prior to approving the claim for payment. The approving officer will be a person who controls the operational activities of the claimant.

5 USC 552 (b) (1)

(U) Bilateral operations

5 USC 552 (b) (1)

(U) Bilateral payments

5 USC 552 (b) (1)

(U) Case officer

(U) An individual, either U.S. military or U.S. civilian, who is a specialist in certain intelligence collection operations and who is immediately responsible for all aspects thereof. A case officer directs, supports, manages, and controls collection agents and their activities.

(U) Certifying and approving officer

(U) A commissioned officer, senior in rank or position to the approving officer. This person is appointed to certify that expenditures shown on DD Forms 281 and 281a (Voucher for Emergency or Extraordinary Expense Expenditures) were necessary for confidential military purposes, the payment itself is proper, and that the funds charged are applicable. The C&AO will not be appointed below O6 level.

(U) Claim

(U) Request for reimbursement for authorized expenses incurred as a result of activities, events, or circumstances relative to an intelligence or counterintelligence operation.

(U) Claimants

(U) Intelligence operational and support personnel who make claims against ICF accounts will ensure that claims are valid, documented, and prepared according to procedures in this regulation.

5 USC 552 (b) (1)

(U) Clandestine operation

(U) Command senior intelligence officer
(U) The senior intelligence officer on the staff of a major command or major subordinate command charged with staff supervision of the intelligence activities of the command. He or she is normally identified as the Deputy Chief of Staff for Intelligence (DCSI), the Assistant Chief of Staff, G-2 (ACofS, G-2); or Assistant Chief of Staff, J-2 (ACofS, J-2). Within the U.S. Army Intelligence and Security Command, the commanding general is the command senior intelligence officer.

(U) Contact

(1) [REDACTED]
(2) (U) Individuals referred to in (1) above.

(U) Controlled collection operation**(U) Controlled collection property**

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(U) Counterintelligence

(U) The phase of intelligence covering all activity devoted to destroying the effectiveness of inimical foreign intelligence activities and to protecting information against espionage, personnel against subversion, and installations or material against sabotage.

(U) Cover**(U) Cover support**

(U) That activity involved in providing concealment of true identity of individuals and organizations. The use of ICF for this purpose is authorized when operationally necessary.

(U) Covert operations**(U) Deep cover****(U) Deep cover personnel****(U) Depository withholding account**

(1) (U) All operational expenses incurred by these personnel which are payable from ICF, and

(2) (U) All pay and allowances due them.

(U) Escrow account

5 USC 552 (b) (1)

(U) An item purchased for a specific person or organization and presented to further the in-

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telligence mission without intermediate tockage.

(U) ICF class A agent officer

(U) Commissioned officers, warrant officers or U.S. civilians, GS-9 or above, who receive and disburse ICF as agents of finance and accounting officers, but who conduct their fiscal operations through ICF class B agent officers. ICF class A agent officers are normally detailed at the headquarters of intelligence units.

(U) ICF class A custodian

(U) An officer, warrant officer, enlisted service member, or U.S. civilian employee, in an intelligence operational or support assignment. This person is appointed to disburse ICF to personnel assigned to intelligence units located beyond normal commuting distance to the ICF class A or B agent officer. Class A custodians receive funds from, and are pecuniarily responsible to, the ICF class A or B agent officer to whom they are appointed.

(U) ICF class B agent officer

(U) Commissioned officers, warrant officers or U.S. civilians, GS-9 or above, who receive and disburse ICF as agents of finance and accounting officers; they act as agents for indefinite periods and are normally detailed at installations or MACOM headquarters.

(U) Incentive

5 USC 552 (b) (1)

(U) Intelligence

(U) The product resulting from the collection, evaluation, analysis, integration and interpretation of all available information that concerns one or more aspects of foreign nations or of areas of operations. The product is immediately or potentially significant to military planning and operations; in its broadest sense, the sense most frequently used herein, it includes counterintelligence.

(U) Intelligence contingency funds

(U) Funds expended for worldwide intelligence activities of such confidential, extraordinary, or emergency nature that they cannot or should not be accounted for in detail outside of the intelligence system.

(U) Intelligence liaison contacts

Meetings of U.S. intelligence personnel with other U.S. personnel or foreign intelligence or other foreign government personnel to establish or maintain efficient working relationships to further the U.S. intelligence mission.

(U) Intelligence operational personnel

(U) Personnel, primarily case officers and special agents, who are directly involved with the conduct of intelligence operations.

(U) Intelligence operations

(U) All activities undertaken that contribute to the production of intelligence, but primarily—

(1)

(2) (U) Activities conducted to accomplish a counterintelligence mission, to include, but not limited to, investigative, counterespionage, and offensive counterespionage activities.

(3)

(U) Intelligence property

(U) Supplies and equipment required in support of approved intelligence missions, projects, or operational plans that either cannot or should not be obtained through normal supply channels due to the overriding security considerations or the possibility of compromise. Depending on the circumstances, either ICF or open funds may be used to purchase intelligence property. Excluded are real property and items used in support of administrative functions.

(U) Intelligence Property Book

(U) A record maintained using DA Form 3328 (Property Record) to account for all nonexpendable intelligence property and incentive supplies on hand in an intelligence unit or activity.

(U) Intelligence Property Book Officer

(U) A commissioned officer, warrant officer, or Department of the Army civilian employee of appropriate grade level appointed by the commander for whom the IPB is kept to maintain accountability for intelligence property. The appointment will be in writing on a DA Form 2496 (Disposition Form).

(U) Intelligence Stock Record Account

(U) A basic record showing by item, the receipt and disposition of property, the balance on hand, and any other identifying or stock control data required by AR381-143 or OACSI. The account is maintained on prescribed forms by or under the supervision of an accountable commissioned officer, warrant officer, or Department of the Army civilian of appropriate grade level. An Intelligence Stock Record Account may be maintained manually or by an authorized automated data processing system.

(U) Intelligence support personnel

(U) Personnel assigned to intelligence units whose primary duties are to furnish administrative, financial, or logistical support, or staff supervision to intelligence operational personnel.

(U) Intelligence units

(U) Units and other elements (including staff agencies) organized for the purpose of furthering the intelligence effort of the U.S. Army, either as a primary or secondary mission.

(U) Joint Operations

5 USC 552 (b) (1)

(U) Open (overt) funds

(U) As used herein, all operation and maintenance, Army (OMA) funds other than contingency funds and all other appropriations. These funds are fully accounted for in normal finance and accounting channels.

(U) Overt contacts

5 USC 552 (b) (1)

(U) Overt official contacts

(U) Meetings between officials of the U.S. and foreign intelligence services that are conducted by or in the name of the ACSI; the senior intelligence staff officer of MACOMs or major subordinate commands; or the commanders of certain intelligence units or agencies.

(U) Overt operations

5 USC 552 (b) (1)

(U) Responsibility

(U) The obligation of an individual to care for and safeguard property or funds entrusted to his or her possession or under his or her supervision.

(U) Secure Environment Contracting

5 USC 552 (b) (1)

(U) Shallow cover

5 USC 552 (b) (1)

(U) Source

(1) (U) The person, thing, or activity from which intelligence information is obtained.

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5 USC 552 (b) (1)

(2)

(3) (U) To interrogation and certain counterintelligence investigative agencies, any person who furnishes information, either with or without the knowledge that the information is being used for intelligence purposes.

(U) Special agent

(U) An individual, either U.S. military or U.S. civilian, who is a specialist in military security or the collection of counterintelligence information. The *modus operandi* of certain special

agents, especially those involved in positive counterintelligence operations, often resembles the activities of case officers.

(U) Special custodian

(U) Individuals appointed by commanders of intelligence units or the ACSI to maintain special purpose accounts for operations requiring extraordinary security procedures that are beyond the scope of ICF class B and class A agent activities.

(U) Special Mission Funds (SMF)

(U) A term to distinguish funds requiring unique disbursing procedures due to the sensitive nature of the operations supported by these

funds. SMF will be distinguished from Intelligence Contingency Funds (ICF), which are administered under the provisions of this regulation.

(U) Sterile property

5 USC 552 (b) (1)

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UNCLASSIFIED

SUBSIDIARY CURRENCY LEDGER (AR 381-141)

DA FORM 2362-R, SEP 65

REPLACES EDITION OF OCT 80, WHICH IS OBSOLETE.

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UNCLASSIFIED

PAGE 74 IS A BLANK PAGE WITH NOTHING ON IT.

**SUBVOUCHER FOR DISBURSEMENT
FROM CONFIDENTIAL FUNDS**

For use of this form, see AR 381-141; the proponent agency is OACSI.

PAID BY

CLASS A CUSTODIAN CONTROL NUMBER

POSTING REFER-
ENCE NUMBER

CLASS A AGENT REGISTER NUMBER

TITLE **CLASS B AGENT SUBVOUCHER NUMBER**

(CONVERSION RATE USED IN FOREIGN CURRENCY TRANSACTIONS: **TOTAL**)

I certify that the above account and attachments thereto represent proper expenditures of confidential funds which have been or will be incurred by me in the performance of my official duties, and that no other claim has been or will be submitted for payment of the above expenditures.

TYPED NAME OF CLAIMANT **TITLE** **UNIT ASSIGNMENT** **SIGNATURE** **SUBMISSION DATE**

I certify that the above claim is valid. Payment from confidential funds is approved.

TYPED NAME OF APPROVING OFFICER	GRADE	DUTY POSITION		SIGNATURE	APPROVAL DATE

I have received payment (Signature required only if cash is received). Classified by AR-381-141.
Declassify on OADR.

AMOUNT	DATE OF PAYMENT	SIGNATURE OR CHECK NUMBER
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DA FORM 3697-R, JUL 83

REPLACES DA FORM 3697, JUN 75, WHICH IS OBSOLETE. CONFIDENTIAL when filled in.

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Army Regulation 381-141

Not Releasable to
Foreign Nationals

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